



**Auditor of State
Betty Montgomery**

DELAWARE COUNTY SHERIFF'S OFFICE PERFORMANCE AUDIT

FEBRUARY 23, 2006



**Auditor of State
Betty Montgomery**

To the Sheriff and Residents of Delaware County:

In April of 2005, the Delaware County Sheriff's Office contacted the Auditor of State's Office (AOS) to initiate a performance audit and in July of 2005, field work began. The Sheriff has taken several steps to meet the public safety service demands created by recent population increases and sought an independent assessment to further minimize costs and emphasize accountability within the community. Based on discussions with the Sheriff, four functional areas were selected for assessment: financial management, human resources, contractual agreements, and operational assessments. These areas were selected because they are important components of Office's operations, and because improvements in these areas can assist the Office in improving its financial condition over the next five years.

The performance audit contains recommendations which identify the potential for cost savings and efficiency improvements. The performance audit also provides an independent assessment of the Office's operations and a framework for strategic and budgetary planning to help continue a high level of public service and safety. While the recommendations contained within the performance audit are resources intended to assist in improving Office operations and performance, the Sheriff is also encouraged to assess overall operations and develop alternatives independent of the performance audit.

An executive summary has been prepared which includes the project history; an Office overview; the scope, objectives and methodology of the performance audit; and a summary of noteworthy accomplishments, recommendations, and financial implications. This report has been provided to the Delaware County Sheriff's Office and its contents discussed with the appropriate officials and Office management. The Office has been encouraged to use the results of the performance audit as a resource in improving its overall operations, service delivery, and financial stability.

Additional copies of this report can be requested by calling the Clerk of the Bureau's office at (614) 466-2310 or toll free at (800) 282-0370. In addition, this performance audit can be accessed online through the Auditor of State of Ohio website at <http://www.auditor.state.oh.us/> by choosing the "On-Line Audit Search" option.

Sincerely,

A handwritten signature in cursive script that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

February 23, 2006

Executive Summary

Project History

The Delaware County Sheriff's Office (Delaware CSO or the Office) engaged the Auditor of State's Office (AOS) in April, 2005 to conduct a performance audit of its operations, including a review of its operating expenditures, strategic planning and budgeting processes, standard operating procedures (SOPs), and grant funding. In addition, the performance audit included assessments of sworn and non-sworn staffing levels, salaries and wages, statistical performance monitoring, technology use, collective bargaining, jail operations, and fleet maintenance. The performance audit was designed to identify areas of strong performance and, in areas where efficiency could be improved, develop recommendations to optimize operational and service levels in consideration of the County's growth.

Overview of Delaware County and the Sheriff's Office

Delaware County (the County) was established and organized in 1808 and is located directly north of the City of Columbus. The County encompasses 19 townships and 10 municipalities, with the City of Delaware being the largest. The remaining areas are classified as semi-rural to rural. Governed by a popularly-elected Board of County Commissioners, other elected officials manage various segments of County operations. These officials include the Auditor, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, and three Common Pleas Court Judges. Although elected officials manage the internal operations of their respective offices and departments, the Commissioners serve as the taxing and contracting authority for the County and are responsible for approving expenditures and adopting annual operating budgets.

The County covers an area of nearly 443 square miles and serves an estimated 142,500 residents. According to the Ohio Department of Development, this represents a population increase of almost 30 percent¹⁻¹ from 2000; making Delaware the fastest growing county in Ohio and the eleventh fastest in the U.S. Current indicators of the County's economic condition and growth include an expansion in the number of real estate parcels issued within the County. Specifically, Delaware County now has over 67,140 real estate parcels, an increase of approximately 77 percent from 1990. Furthermore, the County's assessed valuation increased by 84 percent between 1999 and 2004 to nearly \$4.6 billion. The pace of growth is further illustrated by a 21

¹⁻¹ Ohio Department of Development, *Annual Estimates of the Population for Ohio Counties*: April 1, 2000 to July 1, 2004

percent increase in the value of new residential, commercial, and industrial construction since 2003.

Despite significant population increases, the County's unemployment rate (4.0 percent) remains one of the lowest in Ohio. This can be attributed to a stable and diverse business environment that includes such firms as Chase Manhattan/Bank One Corporation, Kroger Company, Wal-Mart, American Showa, and CIGNA Health Care. In addition, the Polaris Fashion Center – central Ohio's largest retail mall with 6 anchors and over 150 stores – generates millions of dollars in sales tax revenue. The County is also home to more than 700 active farms with an average size of 230 acres. Approximately 57 percent of the County's area is still dedicated to agricultural use and most of it is family-owned with corn, soybeans, and wheat being the leading crops.

The County is taking several steps to meet anticipated public safety service demands created by recent population increases. Over the past three years, Delaware CSO has experienced a reduction in the total number of Part-I incidents despite an 11.8 percent increase in population. This can be attributed to the Office employing nearly 25 percent more patrol deputies/detectives per 1,000 residents, compared to the peer average. In consideration of the County's current and projected population growth, this is an indication that the Office is seeking to achieve its mission through an increased Sheriff's Office presence in the community. During the same period, however, the Office's expenditures per Part-I incident have increased nearly 60 percent. More specifically, Delaware CSO's operating expenditures have increased by more than \$3.1 million (44 percent) since 2002; primarily attributable to salary and benefit increases totaling more than \$2.6 million during the same period. Such increases can be further attributed to high annual step and cost of living adjustment (COLA) increases, a relatively small employee contribution rate for health insurance, as well as its in-house food service function.

Objectives, Scope, and Methodology

A performance audit is defined as a systematic and objective assessment of the performance of an organization, program, function, or activity to develop findings, conclusions, and recommendations. Performance audits are usually classified as either economy and efficiency audits or program audits. While economy and efficiency audits consider whether an entity is using its resources effectively, program audits are designed to determine if the entity's activities or programs are effective, if entity goals are proper, suitable, or relevant, and if goals are being achieved. This audit contains elements of both an economy and efficiency audit and a program audit.

This performance audit was conducted in accordance with Generally Accepted Government Auditing Standards. Field work was conducted between July and September of 2005. To complete this report, auditors gathered and assessed data from various areas, conducted interviews with Delaware CSO staff, and compared requested information with sheriffs' offices

in other counties, including Hancock, Licking, and Warren. Warren and Licking county sheriffs' offices more closely mirror Delaware CSO in demographics and rate of population increase. Hancock CSO, although serving a smaller population than Delaware CSO, was selected because of its high level of performance. In addition, unlike the other peers, both Delaware CSO and Hancock CSO employ non-sworn corrections officers and are currently experiencing jail overcrowding.

Best practice information was also collected from the Ohio Department of Rehabilitation and Correction (ODRC) Bureau of Adult Detention, the Buckeye State Sheriffs' Association (BSSA), the U.S. Department of Justice (USDOJ) Bureau of Justice Statistics, the Ohio Office of Criminal Justice Services (OCJS), the Government Finance Officers Association (GFOA), the International City/County Management Association (ICMA), the State Employment Relations Board (SERB), and other Ohio sheriffs' offices.

Recommendations contained within this report are intended to streamline and improve Delaware CSO operations. Specifically, these recommendations seek to assist the Office in achieving its mission to "treat people with respect, dignity, and fairness, while tenaciously pursuing those who commit crimes."

Based on discussions with the County Sheriff, the following questions frame the objectives used in this performance audit:

- Does Delaware CSO have an effective and efficient financial management process, including strategic planning and budgeting?
- Has the Office developed formal SOPs to guide staff in the performance of critical financial activities, including payroll processing, cash handling, and grant writing? Is Delaware CSO efficiently and effectively supplementing revenues by maximizing available grants?
- Are Office-wide staffing levels and salaries and wages comparable to peers, industry benchmarks, and best practices? Can Delaware CSO reduce personnel expenditures by renegotiating collective bargaining provisions?
- Can the Office minimize corrections-related expenditures via staffing reductions, outsourcing, or through formal cooperation (e.g., contracts and/or memoranda of understanding) with other County departments and/or law enforcement agencies either within or outside Delaware County?
- Can the Office minimize fleet-related expenditures through policy/procedural changes and/or vehicle reductions?

- Has Delaware CSO streamlined its operations and minimized costs by making efficient and effective use of available technology?

The performance audit process involved significant information sharing with Delaware CSO personnel, including preliminary drafts of findings and recommendations as they were developed. This report also includes results of a survey conducted by AOS to obtain employee opinions regarding the Office's operations, as along with any concerns or recommendations the respondents might have to improve the organization and better serve the citizens of Delaware County (see **Appendix A**). Throughout the engagement, regular discussions were held and a formal status meeting was conducted to update Delaware CSO on key issues and recommendations impacting selected areas. Finally, the Office provided written comments in response to various recommendations which were taken into consideration in the reporting process.

The Auditor of State and staff express appreciation to the Delaware County Sheriff's Office, and the peer sheriffs' offices in Hancock, Licking, Warren, and Union counties for their cooperation and assistance throughout this audit.

Comparative Statistics

In order to gain a general understanding of Delaware CSO's performance in relation to peer sheriffs' offices, information has been gathered for comparison in a variety of areas. Statistical data contained within this performance audit is reported on a calendar year basis. The following table benchmarks the performance of the Office against the peers in 2004.

Delaware CSO and Peer Operating Statistics

	Delaware County	Hancock County	Licking County	Warren County	Peer Average
Residents	142,503	73,602	152,866	189,276	138,581
Jurisdiction (Square Miles)	442.5	531.4	686.5	399.9	539.3
• Residents per Square Mile	322	139	223	473	257
General Fund Expenditures (in Millions)	\$36.5	\$13.2	\$33.9	\$41.7	\$29.6
• Sheriff's Office Appropriation	\$11.1	\$3.5	\$13.2	\$11.1	\$9.7
Sheriff's Office Percentage of General Fund Expenditures	30.4%	26.5%	38.9%	26.6%	32.8%
Total FTEs	144.0	86.5	181.4	162.9	143.6
• Sworn FTEs	81.0	36.0	129.0	142.0	102.3
• Non-Sworn FTEs	63.0	50.5	52.4	20.9	41.3
Part-I Incidents	1,257	482	1,752	1,349 ¹	1,194
• Per FTE	8.7	5.6	9.7	8.3	8.3
• Per 1,000 Residents	8.8	6.5	11.5	7.1	8.6
Total Vehicles	86	42	74	61	59
• Per 1,000 Residents	0.6	0.6	0.5	0.3	0.4
• Per Square Mile	0.2	0.1	0.1	0.2	0.1
Jail Beds (Housing Capacity)	58	98	329	204	210
Average Daily Count (ADC)	112	105	211	191	169
• Over (Under) Capacity	93.1%	7.1%	(35.9%)	(6.4%)	(19.5%)

Source: Delaware CSO, the peers, the Ohio Department of Development, the Ohio Department of Rehabilitation and Correction, and the Ohio Office of Criminal Justice Services

¹ Due to information availability, 2003 data is used.

Compared to the peer average, Delaware County has a higher level of General Fund expenditures, yet it allocates a slightly smaller percentage of General Fund dollars to the Sheriff's Office. Nonetheless, Delaware CSO serves more residents per square mile, handles more Part-I incidents per FTE and per 1,000 residents, maintains a larger fleet, and is experiencing more significant overcrowding in the jail when compared to the peers.

Noteworthy Accomplishments

This section highlights specific Sheriff's Office accomplishments identified throughout the course of the audit.

- **Delaware CSO is committed to a philosophy of community oriented policing and crime prevention which has helped to reduce the number of Part-I criminal incidents by 8.3 percent since 2002.**
- **Delaware CSO has taken pro-active steps to increase technology use in order to achieve its mission and reduce crime.**

Assessments Not Yielding Recommendations

During the course of the performance audit, the following assessments were conducted which did not yield recommendations:

- **Salary & Wages** fall slightly below, yet generally in line with, peer average hourly wages by position. Although Delaware CSO exceeded the peer average in contractually-stipulated step increases, it recently negotiated a 3.5 percent across-the-board raise for deputies – a significant reduction from 2004. This is an indication that the Office is working to minimize personnel costs.
- **Administrative/Clerical Staffing Levels:** Delaware CSO's administrative/clerical staffing levels are generally in line with the peer averages. While administrative/clerical workload ratios in 2004 fell slightly below peer average FTEs per 1,000 residents (5.3 percent) and per Part-I incident (2.5 percent), anticipated increases in County population and jail staffing (see **R2.12**) support current staffing levels.

Audit Conclusions and Recommendations

The following is a brief summary of recommendations contained within the performance audit:

- **Work with employees to address issues identified in the AOS-conducted survey of Office personnel (see Appendix A) and incorporate survey results into a strategic planning process.**
- **Develop and implement a three to five-year strategic plan which formally defines, prioritizes, and reports the Office's goals, objectives, and strategies as they pertain to law enforcement and corrections services. The strategic planning process should include input from internal and external stakeholders to help ensure that County resources are allocated in a manner that is consistent with jointly-shared expectations and goals.**
- **Follow a formal, strategic budgeting process to serve as the foundation for establishing a viable long-term financial planning tool. Additionally, Office personnel primarily involved in the budgeting process should consider obtaining Ohio Financial Accountability Certification (OFAC).**
- **Establish a formal and consistent methodology for forecasting its finances. By formalizing its forecast methodology and linking it to a strategic budgeting process, the Sheriff's Office can better understand its current financial condition while anticipating future budgetary needs.**

- **Develop public safety and corrections-related performance measures and efficiency outcomes in order to more effectively monitor goal achievement and provide regular progress reports to County officials and the general public.**
- **Develop a formal annual report that can be used to provide stakeholders with regular updates on Sheriff's Office activities, as well as operational and financial statistics. Moreover, Delaware CSO should ensure the effective and efficient distribution of this annual report by publishing it online and by making copies available to County officials and the general public.**
- **Develop formal and comprehensive SOPs to guide administrative staff in the performance of critical financial activities, including payroll processing and grant writing. SOPs will also help to ensure operational continuity and facilitate administrative cross-training.**
- **Allocate additional part-time administrative staffing resources (0.5 FTE) to the grant research/writing function.**
- **Negotiate to reduce or eliminate those collective bargaining provisions that exceed peers, reduce annual step increases for all collective bargaining employees, bring COLAs for dispatchers and corrections officers in line with deputies, and increase employee contributions for single and family health insurance coverage to 13.0 and 14.4 percent, respectively. This will help to minimize personnel costs and facilitate increased parity among collective bargaining employees.**
- **Hire additional corrections officer FTEs to minimize the impact of jail overcrowding and bring corrections-related staffing levels more in line with peer average workload ratios.**
- **Work with the County to outsource the food service function through the solicitation of competitive bids and/or the issuance of formal requests for proposal (RFPs) to outside providers.**
- **Develop a formal vehicle replacement plan that is linked directly to recommended strategic planning and budgeting processes.**
- **Obtain accreditation/certification from nationally recognized best practice organizations such as the American Correctional Association (ACA) and/or the Commission on Accreditation for Law Enforcement Agencies (CALEA).**

Issues Requiring Further Study

Auditing standards require the disclosure of significant issues identified during an audit that were not reviewed in depth. These issues may not be directly related to the audit objectives or may be issues that the auditor does not review within the scope of the audit. AOS has identified the following as an issue requiring further study.

- **Delaware CSO should continue working with the City of Delaware and other municipalities to develop a plan for consolidating redundant dispatch functions and develop a jointly-funded, Countywide operation.**

Although the County has initiated plans to create a shared, 800-megahertz communications system, the City of Delaware and Delaware CSO operate separate communications centers for the provision of emergency dispatch services to public safety and law enforcement personnel. In consideration of the capital expenses required to update and maintain emergency communications equipment, taxpayers would likely benefit from a more efficient, less duplicative system. Ashland and Wayne counties pool resources with their respective municipalities in an effort to share the costs associated with emergency communications.

As the Office is statutorily required to provide such services (ORC § 307.63), the City of Delaware would be required to merge operations into those currently provided by Delaware CSO. Moreover, the General Assembly recently enacted the State budget for July 1, 2005 through June 30, 2007, House Bill 66, which requires certain counties to submit consolidation plans to increase the efficiency of local government in Ohio. Combining dispatch operations would help both the County and the City of Delaware demonstrate their commitment to consolidation.

Financial Implications Summary

The following table is a summary of estimated revenue enhancements, cost savings, cost avoidances, and implementation costs resulting from performance audit recommendations. Financial implications are divided into two groups: those that are not subject to collective bargaining, and those that are.

Summary of Financial Implications

Recommendations	Annual Revenue Enhancements	Annual Cost Savings	Cost Avoidances	Implementation Costs	
			One-Time	Annual	One-Time
NOT SUBJECT TO NEGOTIATION					
R2.3 Obtain OFAC training for four employees at a cost of \$75 per person					\$300
R2.8 Allocate additional staffing resources to the grant research/writing function and obtain additional grant funding	\$95,600			\$15,000	
R2.12 Hire at least 9.0 corrections officer FTEs				\$892,000	
R2.13 Outsource food service		\$272,200			
R2.15 Obtain CALEA accreditation				\$6,000	
SUBJECT TO NEGOTIATION					
R2.9A Reduce the uniform allowance that detectives receive from \$750 to \$325		\$3,000			
R2.9C Establish a maximum limit of 240 hours for accrued and unused sick leave paid out upon separation			\$543,900		
R2.10 Establish annual step and COLA increases of 6 and 4 percent, respectively		\$181,600			
R2.11 Increase employee contributions for single and family coverage to 13.0 and 14.4 percent, respectively		\$74,400			
TOTAL	\$95,600	\$531,200	\$543,900	\$913,000	\$300

The financial implications summarized above are presented on an individual basis for each recommendation. The magnitude of cost savings associated with some recommendations could be affected or offset by the implementation of other interrelated recommendations. Therefore, the actual cost savings could vary when compared to estimated cost savings.

Sheriff's Office

Background

This performance audit provides recommendations to enhance service and reduce costs related to the Delaware County Sheriff's Office (Delaware CSO or the Office). Analyses contained within this report are based on comparisons with sheriffs' offices in the following counties: Hancock, Licking, and Warren. Peers were selected on the basis of their overall efficiency, with considerations given to number of employees (see **Table 2-2**), jurisdictional size, number of residents served, and relative work load (e.g., Part-I incidents per FTE). Warren and Licking county sheriffs' offices more closely mirror Delaware CSO in demographics and population increases. Hancock CSO was selected as a high performing organization. In addition, unlike the other peers, both the Delaware CSO and Hancock CSO employ non-sworn corrections officers and are currently experiencing jail-overcrowding.

Additional comparisons are made to other best practice resources such as the Ohio Department of Rehabilitation and Correction (ODRC) Bureau of Adult Detention, the Buckeye State Sheriffs' Association (BSSA), the U.S. Department of Justice (USDOJ) Bureau of Justice Statistics, the Ohio Office of Criminal Justice Services (OCJS), the Government Finance Officers Association (GFOA), the International City/County Management Association (ICMA), the State Employment Relations Board (SERB), and other Ohio sheriffs' offices. Finally, this report includes the results of a survey (see **R2.1** and **Appendix A**) conducted by the Auditor of State (AOS). The survey seeks to obtain employee opinions regarding Office operations, as well as any concerns or recommendations to improve the organization and better serve the citizens of Delaware County. More specifically, this survey is intended to provide a benchmark measure of various aspects of the workplace, including: cohesion, employee satisfaction, and internal communications as representative indicators of organizational values and effectiveness. Of 140 employee surveys distributed by AOS, there were 64 respondents; a total survey response rate of 45.7 percent.

Delaware CSO indicates that its mission is to "treat people with respect, dignity, and fairness, while tenaciously pursuing those who commit crimes." This is accomplished primarily by the Patrol and Detective/Investigations divisions, which patrol and investigate potential criminal incidents and complaints over a jurisdiction of approximately 443 square miles.

Table 2-1 summarizes Delaware County's Part-I crime data, as reported by the Office from 2002-2004. Part-I incidents are generally considered to be more serious, or violent (e.g., forcible rape, homicide, etc.), and are used by the USDOJ to assess a jurisdiction's crime rate.

Table 2-1: Delaware County's Part-I Crime Incidents 2002-04

	2002	2003	Annual Change ¹	2004	Annual Change ¹	3-Year Change ¹
Annual Expenditures	\$7,098,810	\$9,812,864	38.2%	\$10,222,270	4.2%	44.0%
Total Population	127,484	135,474	6.3%	142,503	5.2%	11.8%
Violent Incidents ²	74	84	13.5%	76	(9.5%)	2.7%
• Per 1,000 Residents	0.6	0.6	0.0%	0.5	(16.7%)	(16.7%)
• Expenditures Per	\$95,930	\$116,820	21.8%	\$134,504	15.1%	40.2%
Property Incidents ³	1,297	1,236	(4.7%)	1,181	(4.4%)	(8.9%)
• Per 1,000 Residents	10.2	9.1	(10.8%)	8.3	(8.8%)	(18.6%)
• Expenditures Per	\$5,473	\$7,939	45.1%	\$8,656	9.0%	58.2%
Total Incidents	1,371	1,320	(3.7%)	1,257	(4.8%)	(8.3%)
• Per 1,000 Residents	10.8	9.7	(10.2%)	8.8	(9.3%)	(18.5%)
• Expenditures Per	\$5,178	\$7,434	43.6%	\$8,132	9.4%	57.0%

Source: Delaware County Sheriff's Office, the Ohio Department of Development's Office of Strategic Research, and the U.S. Census Bureau

¹ Percentages are rounded to the nearest tenth.

² Part-I violent incidents include assault, homicide, and rape.

³ Part-I property incidents include burglary, robbery, motor vehicle theft, and other thefts.

Over the past three years, Delaware CSO has experienced a reduction in the total number of Part-I incidents despite an 11.8 percent increase in population. This can be attributed to higher visibility and presence within the community as the Office employs nearly 25 percent more patrol deputies/detectives per 1,000 residents (see **Table 2-2**), compared to the peer average. During the same period, however, the Office's expenditures per Part-I incident have increased nearly 60 percent (see **Table 2-3**).

Organizational Structure & Staffing

As of 2004, Delaware CSO employed 144.0 full-time equivalent (FTE) employees in the following categories: sworn (81.0 FTEs) and non-sworn (63.0 FTEs). Sworn employees have general arrest powers – while non-sworn employees typically do not – and can be further divided by rank (management) and non-rank (line-staff) personnel.

Table 2-2 uses demographic and workload ratios to compare Delaware CSO's staffing levels with those of Hancock CSO, Licking CSO, and Warren CSO.

Table 2-2: Sheriff's Office Staffing Comparison – 2004

	Delaware CSO	Hancock CSO	Licking CSO	Warren CSO	Peer Average
Jurisdiction (Square Miles)	442.5	531.4	686.5	399.9	539.3
Residents	142,503	73,602	152,866	189,276	138,581
• Per Square Mile	322.0	138.5	222.7	473.3	257.0
Part-I Incidents	1,257	482	1,752	1,349 ¹	1,194
SWORN FTEs					
Rank	10.0	8.0	25.0	34.0	22.3
• Sheriff	1.0	1.0	1.0	1.0	1.0
• Chief Deputy Sheriff/Major	1.0	0.0	2.0	3.0	1.7
• Captains/Lieutenants	1.0	2.0	8.0	15.0	8.3
• Sergeants	7.0	5.0	14.0	15.0	11.3
Non-Rank	65.0	28.0	104.0	108.0	80.0
• Patrol Deputies/Detectives	65.0	28.0	44.0	61.0	44.3
• Corrections Officers	0.0 ²	0.0 ²	60.0	47.0	35.7
Total Sworn FTEs	75.0	36.0	129.0	142.0	102.3
• Incidents Per FTE	16.8	13.4	13.6	9.5	11.7
• 1,000 Residents Per FTE	1.9	2.0	1.2	1.3	1.4
NON-SWORN FTEs					
Administrative/Clerical/Other	20.0 ³	8.5	26.1	20.9	18.5
Dispatchers/Communications	9.0	7.0	13.0	0.0 ⁴	6.7
Corrections Officers	34.0 ²	35.0	0.0 ⁵	0.0 ⁵	11.7
Food Services	6.0	0.0 ⁶	6.0	0.0 ⁶	2.0
Medical Services	0.0 ⁷	0.0 ⁷	7.3	0.0 ⁷	2.4
Total Non-Sworn FTEs	63.0	50.5	52.4	20.9	41.3
TOTAL FTEs	144.0	86.5	181.4	162.9	143.6
• Incidents per FTE	8.7	5.6	9.7	8.3	8.3
• 1,000 Residents per FTE	1.0	0.9	0.8	1.2	1.0
Incidents per Patrol Deputy/Detective FTE	19.3	17.2	39.8	22.1	27.0

Source: Delaware CSO, the peers, and the Ohio Office of Criminal Justice Services

¹ Due to information availability, 2003 data is used.

² Corrections officers are non-sworn and include 6 supervisory officers (3 captains/lieutenants and 3 sergeants).

³ Includes 1 administrative supervisor, 1 receptionist, 1 accounts payable clerk, 1 sheriff's secretary, 1 assistant account clerk, 1 concealed carry weapons clerk, 1 victim's assistant, 1 procurement officer, 7 records clerks, 2 property clerks, and 3 information technology administrators.

⁴ Dispatch/communications function is performed by the Warren County Telecommunications Department.

⁵ Corrections officers are sworn.

⁶ Corrections-related food service function is outsourced.

⁷ Corrections-related medical service function is outsourced.

Although staffing levels are in line with the peer average, Delaware CSO serves 25.3 percent more residents per square mile and patrol deputies/detectives handle nearly 29 percent fewer Part-I incidents per FTE. While this could be perceived as a staffing inefficiency, the County has experienced a decrease in Part-I crimes over the past three years (see **Table 2-1**), which is partly attributable to relatively high sworn officer visibility within the community. Moreover, assuming

the County population continues to increase as projected by the Ohio Department of Development (ODOD), the higher level of sworn personnel per 1,000 residents will soon be absorbed by the population increases.

Delaware CSO indicates that by classifying corrections officers as non-sworn, it has effectively minimized personnel-related expenditures without negatively impacting jail operations. It should be noted, however, that the Delaware County Jail is experiencing significant overcrowding (see **Table 2-7**), attributable to recent population increases. Moreover, the Office performs its food service function in-house (see **R2.13**), unlike Hancock CSO and Warren CSO, contributing to higher non-sworn staffing levels and increased personnel costs.

In addition, Delaware CSO has one supervisory rank (Captain, Lieutenant, Sergeant) per 6.7 staff (sworn and non-sworn deputies and corrections officers). The peer average is one supervisory rank per 4.7 staff. The Commission on Accreditation for Law Enforcement Agencies recommends a supervisor be responsible for no more than 12 officers or 8 beats. The State of Florida uses a supervisor to staff ratio of 1:7 as its benchmark. The Office's ratio appears to be in line with correctional and law enforcement span of control ratios and significantly better than the peer average.

Organization Function

According to the BSSA, the sheriff is the county's chief law enforcement officer. Primary duties are to provide court services and corrections on a countywide basis, as well as police protection to the unincorporated areas. The sheriff also maintains full police jurisdiction in all municipalities, townships, and villages. In an effort to maintain Statewide consistency, pursuant to Ohio Administrative Code (OAC) 311-1-01 through 311-1-15, Ohio's sheriffs and deputies wear a standardized uniform and all patrol vehicles are marked in the same manner (OAC 311-3-01).

Pursuant to Ohio Revised Code (ORC) Chapter 311, county sheriffs are authorized to provide the following services:

- **Police & Traffic Enforcement:** Due to Ohio's rural nature, many communities cannot afford their own police forces. Many of Ohio's smaller communities have law enforcement contracts with the county sheriff for traffic and crowd control services at funerals, county fairs, concerts, and sporting events. Delaware CSO maintains mutual aid agreements for police service with the villages of Galena and Ostrander.

The Office's Patrol Division (47.0 FTEs) provides law enforcement services to an estimated 142,500 residents in Delaware County and is considered the most visible of Office operations. Patrol Division deputies (including 3.0 specialty K-9 unit FTEs) are assigned to one of three shifts and are primary responders to calls for services. Some of

the functions of the Patrol Division include the investigation of criminal offenses, crime prevention, traffic enforcement, and civil service processing. Delaware CSO's Detective/Investigations Division (9.0 FTEs) employees are assigned cases that require in-depth investigation. These cases are usually generated by resident complaints, requests from outside law enforcement agencies, social service agencies, such as the Delaware County Office of Human Services, and through information obtained from informants, courts, and attorneys. These cases involve a myriad of incidents such as murder, assault, drugs, theft, burglary, as well as Internet-related sex crimes.

- **Court and Civil Process:** Sheriffs help to maintain a secure court system by providing courtroom security. In accordance with ORC § 311.07, the sheriff is responsible for securing the county courthouse, under the direction and control of the board of commissioners. Sheriffs are also typically responsible for the delivery of legal documents, including court summons, warrants, and subpoenas. Sheriffs' deputies also update and monitor Sex Offender Registration Notification (SORN), as well as conduct county real-estate auctions, issue concealed carry weapons permits, and oversee evictions and repossessions. At Delaware CSO, the Support Division (11.0 sworn FTEs), performs these responsibilities.
- **Jail Administration and Inmate Transportation:** Pursuant to ORC § 341.01, sheriffs are responsible for confining county inmates in a fair and impartial way. Many counties – like Delaware, Hancock, Licking, and Warren – maintain their own jails, while others – like Champaign, Madison, and Union – operate jointly-funded regional jails. Sheriffs are also responsible for feeding and preserving the health of county inmates, as well as transporting them to and from State institutions, municipal holding facilities and jails, and courts. Occasionally, sheriffs may also be asked to transport civilian non-offenders to various hospitals for mental illness treatment. The Delaware County Jail (see **Table 2-7**) is supervised by 3.0 captain/lieutenant FTEs and 3.0 sergeant FTEs (non-sworn) who are responsible for overseeing 28.0 corrections officer FTEs (non-sworn). The Office also employs 6.0 in-house food service FTEs, and 2.0 administrative/clerical FTEs (non-sworn). Similar to both Hancock CSO and Warren CSO, inmate health services are outsourced to medical service providers.

Efforts are currently underway to expand and improve the County jail, using 2004 bond proceeds. This project includes a new two-story male dormitory that will add 96 beds, as well as a new female dormitory that will add 24 beds (see **R2.12**). According to the Sheriff, the second floor is currently unfinished. In addition, the existing kitchen area will be renovated and 1,000 square feet of new program space will be added. Finally, security and detention equipment will be upgraded.

- **Dispatch/Communications:** Pursuant to ORC § 307.63,

“In any county with a population of less than 750,000, the county sheriff shall operate the countywide public safety system unless, before commencing operation of the system, the sheriff gives written notice to the board of county commissioners that he chooses not to do so.”

According to BSSA, many county sheriffs' offices operate and maintain 24-hour dispatch centers that may also provide dispatch services for other agencies, including local police and fire departments, as well as volunteer ambulance associations. Delaware CSO's Communications Division employs 9.0 non-sworn communications (dispatcher) FTEs who handle nearly 98,800 calls for service every year. The Communications Division also provides service to Ashley Police, Genoa Township Police, Sunbury Police, Shawnee Hills Police, Delaware State Park, and Alum Creek State Park. These services include fielding accident reports and information requests, as well as maintaining a Public Safety Answering Point (PSAP) for the County's 9-1-1 system. Unlike Delaware CSO and the other peers, Warren County's dispatch function is performed primarily by its Telecommunications Department, rather than by the sheriff's office.

Significant advances have been made in emergency communications, using general obligation bonds issued in 2003. Specifically, the County began acquiring and installing communications equipment to allow public safety personnel to communicate on the same radio frequency. A Countywide 800-megahertz system, which includes 12 radio towers and several microwave dishes, will also allow County personnel to communicate with similar agencies across the State.

Day-to-day administration of Office operations is managed by 8.0 Administration Division FTEs (the Sheriff, chief deputy sheriff, and secretaries/clerks), 7.0 records clerk FTEs, 2.0 property technician FTEs, and 3.0 information technology FTEs (see the *noteworthy accomplishments* section). These employees are primarily responsible for supervising subordinates, managing paperwork as it is transmitted to and from the courts on civil and criminal matters, maintaining records and files, managing payroll, developing the budget, maintaining standard operating procedures (SOPs), paying invoices, processing Sheriff's sales, monitoring grant compliance, tracking expenditures, and completing billing and receiving payments for service. In addition, the information technology FTEs are responsible for maintaining technology systems and pursuing white collar and internet crimes

Financial Data

Table 2-3 summarizes Delaware CSO's expenditures for 2002-04.

Table 2-3: Sheriff's Office Three-Year Operating Expenditures

	Actual 2002	Actual 2003	Annual Change	Actual 2004	Annual Change
SALARIES & BENEFITS					
Salaries and Wages	\$4,903,246	\$5,496,216	12.1%	\$5,943,951	8.1%
Overtime	--	--	--	\$77,580	100.0%
Fringe Benefits:					
• OPERS	\$702,355	\$1,059,818	50.9%	\$930,803	(12.2%)
• Medicare & Insurance	\$278,500	\$1,360,373	+100.0%	\$1,471,509	8.2%
• Workers' Compensation	\$1,418	\$1,914	35.0%	\$51,166	+100.0%
• Uniforms & Clothing	\$59,313	\$61,037	2.9%	\$49,857	(18.3%)
• Professional Development ¹	\$13,553	\$11,319	(16.5%)	\$7,510	(33.7%)
SUB-TOTAL	\$5,958,385	\$7,990,677	34.1%	\$8,532,376	6.8%
SUPPLIES & MATERIALS					
General Supplies & Materials ²	\$58,859	\$81,986	39.3%	\$52,246	(36.3%)
Building Maintenance & Repairs ³	\$20,571	\$21,471	4.4%	\$25,101	(16.9%)
Vehicle Maintenance & Repair Supplies	\$11,563	\$20,889	80.7%	\$14,126	(32.4%)
Road & Highway Building Materials	\$96	--	(100.0%)	--	--
Safety & Security Supplies	\$72,654	\$22,122	(69.6%)	\$31,329	41.6%
Drugs & Pharmaceuticals	\$23,288	\$26,355	13.2%	\$48,128	82.6%
Food Supplies	\$128,834	\$138,650	7.6%	\$177,629	28.1%
SUB-TOTAL	\$315,865	\$311,473	(1.4%)	\$348,559	11.9%
FURNITURE & EQUIPMENT					
Furniture & Equipment ⁴	\$73,100	\$55,225	(24.5%)	\$74,625	35.1%
Machinery	\$178,075	\$331,733	86.3%	\$216,468	(34.7%)
SUB-TOTAL	\$251,175	\$386,958	54.1%	\$291,093	(24.8%)
CONTRACTED SERVICES & UTILITIES					
Professional Services	\$49,198	\$32,712	(33.5%)	\$17,104	(47.7%)
Maintenance & Repairs Services	\$86,693	\$126,428	45.8%	\$137,841	9.0%
Medical & Lab Testing Services ⁵	\$134,998	\$214,071	58.6%	\$343,631	60.5%
Safety, Security & Transportation Services	\$80,855	\$174,028	+100.0%	\$326,151	87.4%
Rent & Utilities ⁶	\$161,953	\$166,681	2.9%	\$169,019	1.4%
SUB-TOTAL	\$513,697	\$713,920	39.0%	\$993,746	39.2%
MISCELLANEOUS					
Communications ⁷	\$17,754	\$14,357	(19.1%)	\$15,915	10.9%
Other ⁸	\$41,934	\$395,479	+100.0%	\$40,581	(89.7%)
TOTAL EXPENDITURES	\$7,098,810	\$9,812,864	38.2%	\$10,222,270	4.2%

Source: Delaware CSO

Note: Figures are rounded to nearest \$1.

¹ Includes training and staff development, association and membership fees, out-of-county travel, subscriptions and publications, and application fees.

² Includes office, operating, and program supplies, as well as other materials and supplies.

³ Includes building maintenance and repair supplies, janitorial supplies, and chemicals.

⁴ Includes minor tools and equipment, office furniture, equipment parts, etc.

⁵ Includes medical and health-related services, lab and testing services, as well as insurance premiums and claims.

⁶ Includes rental services, utilities (e.g., water and electric), telephone services, and installation charges.

⁷ Includes advertising and legal notices, printing and related services, public relations and promotions, and postal and freight services.

⁸ Includes miscellaneous reimbursements/refunds, election and resettlement services, cash transfers, and short-term advance dues.

Delaware CSO's operating expenditures have increased by more than \$3.1 million (44 percent) since 2002, primarily attributable to salary and benefit increases totaling more than \$2.6 million during the same period. According to the Delaware County Administrator, Office expenditures are expected to reach approximately \$15.7 million by 2009 – a projected increase of nearly 54

percent from 2004 levels. This can be further attributed to high annual step increases (see **R2.10**), a relatively small employee contribution rate for health insurance (see **R2.11**), as well as the in-house food service function (see **R2.13**).

Noteworthy Accomplishments

This section highlights specific Sheriff's Office accomplishments identified throughout the course of the audit.

- **Delaware CSO is committed to a philosophy of community oriented policing and crime prevention which has helped to reduce the number of criminal incidents.**

Part-I criminal incidents have decreased by 8.3 percent since 2002. This can be attributed, in part, to the Office operating or sponsoring a variety of programs designed to minimize crime while increasing its presence in the community. One such program is Youth Education for Safety (YES), where deputies work with assigned school districts to instruct and assist with topics or concerns that are unique to each school. YES deputies also serve as liaisons between students, staff, and law enforcement, presenting "Officer Friendly," and bicycle safety programs to younger students, fulfilling the same function as School Resource Officers in other sheriffs' offices. Additional topics include underage drinking and sexual assault prevention, safe driving, and seat belt use. Another example of the Office's community involvement is the Strategic Enforcement Team (SET), which was created as a response to citizen complaints about traffic law violations.

- **Delaware CSO has taken pro-active steps to increase technology use in order to achieve its mission and reduce crime.**

The National Association of Counties (NACo) recently ranked Delaware County among the top 10 most technologically advanced, cutting-edge county governments in the U.S. with a population of less than 150,000. This can be attributed, in part, to the Delaware CSO Technology Group. The Office formed its Technology Group in 2000 to better facilitate the integration and operation of a number of hardware and software packages. As a result, the majority of Delaware CSO operations are performed electronically, including incident/arrest reporting, shift scheduling, personnel management, dispatching, inmate booking and fingerprinting, mug-shot data basing, jail commissary management, video arraignment, Pay-for-Stay program tracking and monitoring, and civil processing. The Technology Group is comprised of a network manager, an Internet and white collar crimes analyst, a computer forensics analyst, and several sworn personnel. The Technology Group is responsible for maintaining the Office's technology-related capabilities, as well as investigating computer-related crimes. For example, the Delaware CSO Technology Group has participated in the investigation and prosecution of 35

international child pornography distributors, an identity-theft ring originating from the University of Michigan, and numerous Internet predators.

Assessments Not Yielding Recommendations

During the course of the performance audit, the following assessments were conducted which did not yield any recommendations:

- **Salary & Wages:** As indicated in **Table 2-4**, Delaware CSO falls slightly below, yet generally in line with peer average hourly wages by position.

Table 2-4: Average Hourly Wage by Position – 2004

	Delaware CSO	Hancock CSO	Licking CSO	Warren CSO	Peer Average
Non-Collective Bargaining					
• Chief Deputies/Majors	\$31.08	N/A	\$29.40	\$36.09	\$32.75
• Captains/Lieutenants ¹	\$24.69	\$23.39	\$26.73	\$27.37	\$25.83
• Sergeants/Corporals ¹	\$22.71	\$21.45	\$20.26	\$24.76	\$22.16
Average	\$26.16	\$22.42	\$25.46	\$29.41	\$26.91
Collective Bargaining					
Deputies/Detectives	\$20.49	\$17.60	\$18.32	\$21.65	\$19.19
Corrections Officers	\$15.80	\$15.07	\$18.64	\$16.69	\$16.80
Dispatchers	\$15.83	\$14.72	\$15.31	N/A ²	\$15.02
Average	\$17.37	\$15.80	\$17.42	\$19.17	\$17.00
Average All Positions	\$21.77	\$18.45	\$21.44	\$25.31	\$21.96

Source: Delaware CSO and the peers

N/A: Not available.

¹ Includes corrections and non-corrections personnel.

² Dispatch/communications function is performed by the Warren County Telecommunications Department.

The Office falls below the peer average for chief deputies/majors, captains/lieutenants, and corrections officers. The latter can be attributed to the use of non-sworn personnel in this area. Delaware CSO exceeds peer average hourly wages for deputies/detectives and dispatchers, however, which can be attributed to higher annual step increases (see **R2.10**). However, Delaware CSO salaries are 7 to 19 percent lower than many of the local police departments, such as the Columbus Police Department, the Sheriff believes to be competitors for employees.

- **Administrative/Clerical Staffing Levels:** Delaware CSO's administrative/clerical staffing levels are generally in line with the peer average. While administrative/clerical workload ratios in 2004 fall slightly below peer average FTEs per 1,000 residents (5.3 percent) and per Part-I incident (2.5 percent), anticipated increases in County population and jail staffing (see **R2.12**) support current staffing levels.

Recommendations

Employee Survey Results

R2.1 Delaware CSO should work with employees to address issues identified in the survey of Office personnel (see Appendix A). Specifically, Delaware CSO should consider incorporating survey results into its long-term strategic planning process (see R2.2) while, in the short-term, identifying and communicating strategies to resolve employee concerns in a collaborative manner.

Of 140 employee surveys distributed by AOS, 64 were returned, comprising a survey response rate of 45.7 percent. According to the Canadian Centre for Management Development, the response rate is largely dependent on anonymity. Low morale will not necessarily lead to employee apathy when the time comes to complete the questionnaire. In fact, low morale may often increase the response rate because employees have a lot to say and take advantage of the opportunity to do so. There are no acceptable standards for an acceptable response rate. However, the higher the response rate, the more valid the data appears.

Respondents, in general, are aware of the Office's mission and are happy with their jobs. Approximately 72 percent of the respondents enjoy their job and are happy to come to work. Some employees included written comments which could be considered as priority targets for improvement when developing a strategic plan (see R2.2). These include the following:

- **Work collaboratively with County officials to minimize political conflicts by creating a shared vision for law enforcement and corrections services that accounts for those factors impacting the County as a whole, including population growth, tax revenue, etc.** Employees are keenly aware of the issues impacting the County's law enforcement and corrections services, especially recent population increases. It appears, however, that respondents lack confidence in the County and Office's cooperative abilities, which they feel must be improved in order to ensure effective and efficient service delivery.
- **Minimize the appearance of favoritism by communicating management expectations consistently between buildings, as well as between various divisions and shifts.** According to the Society for Human Resource Management (SHRM), this is not an uncommon response, particularly among employees who work third shift. Also, several employees specifically mentioned this issue in their written responses. Regardless, because Delaware CSO personnel are spread out among several buildings, management should work to ensure consistent

communication of its expectations. This can be accomplished more effectively by developing a formal strategic plan that includes employee input and strategies to improve communication (see **R2.2**). Hancock CSO uses e-mail and news bulletins to update employees on all shifts of potentially important news and information.

- **Formally assess employee training needs and seek ideas from employees on how to prioritize those needs within established financial means.** Respondents understand that professional development resources are limited (**Table 2-3**); nonetheless, some survey responses indicate that staff would feel reassured if management acknowledged that their training needs are being heard and prioritized in the event that additional funds become available.
- **Work collaboratively with the collective bargaining unit(s) to identify areas where employee benefits are significantly different and work to either justify/explain differences or increase parity.** Several respondents indicated that certain contractually-stipulated provisions were not applied equally among all employees. In addition, Delaware CSO management recently held a conciliation hearing with collective bargaining representatives in order to reach agreement on disputed terms, including health insurance and annual step increases. See **R2.9** through **R2.11** for additional information on collective bargaining issues.

By incorporating survey results into the decision-making process, the Office will be in a better position to improve organizational communication while creating additional opportunities for employees to provide input. Moreover, Delaware CSO should be sure to communicate improvement-related efforts and initiatives to employees on an on-going basis to ensure they remain up-to-date on a variety of issues facing the organization.

Strategic Planning & Budgeting

R2.2 Delaware CSO should develop and implement a three to five-year strategic plan which formally defines, prioritizes, and reports the Office's goals, objectives, and strategies as they pertain to law enforcement and corrections services. The strategic planning process should be representative and include input from internal and external stakeholders. Specifically, Delaware CSO should solicit feedback from the Board of Commissioners, as well as from Office personnel and the general public.

The strategic plan should also provide a formal link to the mission, vision, and values of both the Office and the County, as well as to the budgeting process (see R2.3). This will help to ensure that County resources are allocated in a manner that is consistent with jointly-shared expectations and goals. Finally, the strategic plan

should contain action steps and specific performance measures (see R2.5) to help monitor the achievement of goals and objectives. A strategic plan will help to facilitate effective communication between County and Office officials.

Although Delaware CSO has established a mission statement, tracks various operational expenditures and statistics (e.g., incidents, calls for service, inmate meal costs, etc.), and does some operational planning, it has not developed a strategic plan. Operational plans are submitted to the County government but those requiring additional expenditures generally do not get funded. This can be attributed, in part, to a general absence of strategic planning/budgeting processes within the County government. Specifically, as indicated by the employee survey (see **R2.1** and **Appendix A**), the Sheriff's Office does not currently maintain a collaborative relationship with County officials, which is necessary for prioritizing and formalizing mutually agreed-upon goals and objectives.

According to GFOA, a strategic planning process – with sufficient performance measures – is a comprehensive and systematic management tool designed to help organizations assess the current environment, anticipate and respond appropriately to changes in the environment, envision the future, increase effectiveness, encourage commitment to the organization's mission, and achieve stakeholder consensus on strategies and objectives for achieving that mission. Strategic planning is about influencing the future rather than simply preparing or adapting to it. The focus is on aligning organizational resources to “bridge the gap” between present conditions and the envisioned future.

ICMA suggests that a strategic plan is a practical, action-oriented guide which is essential for allocating limited resources. A key responsibility within the strategic planning process is to efficiently and effectively manage services, programs, and resources, and to clearly communicate results. In addition, strategic plans should identify various action steps required to manage specific goals and objectives, and include performance measures to gauge progress in attaining goals and objectives. Franklin and Clermont counties have established such a system which they call the Managing for Results (MFR) program. The MFR program is designed so that county officials provide leadership and day-to-day performance management services to county agencies to ensure they make informed resource allocation decisions and achieve performance targets established in strategic business plans.

Performance measurement is a necessary tool for identifying results, evaluating previous decisions, and facilitating improvements. For example, if one Office goal is to reduce overcrowding in the jail and minimize out-of County inmate housing costs, the strategic plan should include a process for measuring performance by objective (e.g., the percentage increase in inmates housed with outside counties per year). Without formal goals and objectives, the Sheriff's Office and the County may have difficulty conveying

the current direction and overall mission to employees, County officials, and the general public.

R2.3 Delaware CSO should follow a formal, strategic budgeting process to serve as the foundation for establishing a viable long-term financial planning tool. This process will enable the Office to more effectively monitor the achievement of its mission, as well as its strategic goals and objectives (see R2.2). Moreover, the resulting plan will act as a blueprint for Delaware CSO to continually monitor its progress through performance measurement (R2.5) and communicate results to County stakeholders.

Additionally, Office personnel primarily involved in the budgeting process should consider obtaining Ohio Financial Accountability Certification (OFAC), a training program sponsored by GFOA and administered through AOS. At a minimum, these individuals include the Sheriff, his secretary, the administrative supervisor, and the assistant account clerk. A formal, strategic budgeting process, combined with OFAC training, will better prepare Sheriff's Office administrators to forecast long-term revenues and expenditures (see R2.4), and to develop a budget that provides support for appropriation requests and improves accountability by communicating the Office's economic condition and vision to County officials and taxpayers.

Delaware CSO does not follow a formal, strategic budgeting process to guide its short and long-term financial planning activities. More specifically, the Office has not linked its current budgeting process to its mission statement, nor to strategic goals and objectives. Further, it does not incorporate the use of any performance measures which are reported to the County on a regular basis.

The following examples of performance measures, as recommended by GFOA, can be used to assess achievement and progress in meeting established long-term goals and objectives:

- Standards for variances between initial budget appropriations and actual expenditures;
- Standards for timely reporting of month and year-end financial information; and
- Standards for timely payment of invoices.

Rather than following a strategic budgeting process to guide long-term financial planning, Delaware CSO projects annual expenditures based on available funding. This can be attributed, in part, to the relative absence of strategic planning/budgeting processes and the overall lack of effective communication between the Office and the County.

While strategic planning identifies the action steps necessary to manage goals and objectives, a strategic budgeting process identifies the financial resources necessary to meet them. According to GFOA, there has been a resurgence of interest in multi-year budgeting, prompted by a realization by governments of the difficulty in linking long-term strategic plans with the financial planning processes in annual budget cycles. AOS, in conjunction with GFOA, has recently produced the OFAC training program for public officials and other government personnel, which addresses a number of financial issues, including how strategic planning can improve the budgeting process. Without a formal, strategic budgeting process, the Sheriff's Office limits its ability to efficiently and effectively manage current finances, which could negatively impact the achievement of long-term goals and objectives.

Financial Implication: Assuming four persons involved in Delaware CSO's budgeting process become certified through OFAC at a cost of \$75 per person, the Office will incur a one-time cost of \$300.

R2.4 Delaware CSO should establish a formal and consistent methodology for forecasting its finances. Additionally, the Office should use these forecasts as a management tool by incorporating them into the annual strategic budgeting process (see R2.3) and carefully analyzing variances between previous forecasts and actual amounts. Variance analyses should identify factors which influence revenue collections, expenditure levels, and forecast assumptions. By formalizing its forecast methodology and linking it to a strategic budgeting process, the Sheriff's Office can better understand its current financial condition while anticipating future budgetary needs.

Although Delaware CSO uses actual historical budget data to annually project revenues and expenditures, it has not developed a formal and consistent strategic budgeting process that incorporates a methodology for long-term forecasting. Similar to other offices/departments, Delaware CSO relies on the County Administrator to develop budgetary forecasts and accompanying assumptions. Because effective communication has not been established between the Office and the Board of Commissioners, however, these forecasts have neither been used to develop and monitor mutually agreed-upon strategic goals and objectives, nor linked to strategic budgets.

GFOA recommends that all governments forecast significant revenues and expenditures, including grants (see **R2.8**) and line-items presented in **Table 2-3**. The forecast should extend at least three to five years beyond the current budget period and should be regularly monitored and updated. The forecast, along with its underlying assumptions and methodology, should be clearly stated and made available to participants in the strategic budgeting process. It should also be referenced in the final budget document. An

effective forecast methodology that projects long-term revenues and expenditures can provide the following benefits:

- An understanding of available funding;
- Identification of future financial risks, commitments, and resource demands;
- Assurance that services can be sustained and necessary capital investments can be made; and
- Identification of key variables that cause revenue fluctuations.

Without forecasts to guide strategic financial planning, Delaware CSO and other County offices cannot effectively predict the effects that certain demographic changes (e.g., rapid population growth) will have on future financial stability. Moreover, Delaware CSO and County officials cannot effectively plan for and anticipate major revenue and expenditure fluctuations. This may result in an over-extension of available resources and create budget deficits.

Performance Measurement and Reporting

R2.5 Delaware CSO should develop public safety and corrections-related performance measures. By developing performance measures in conjunction with recommended strategic planning and budgeting processes, the Office can more effectively monitor goal achievement and provide regular progress reports to County officials and the general public.

Although Delaware CSO tracks various operational expenditures and statistics (e.g., incidents, calls for service, inmate meal costs, etc.) for publication online, it does not use formal performance measures to monitor organizational efficiency and effectiveness. This can be attributed to the relative absence of strategic planning within the County government. GFOA indicates that a key responsibility of local governments is to develop and manage programs, services, and their related resources as efficiently and effectively as possible, and to communicate the results of these efforts to internal and external stakeholders. When linked to an organization's budget and strategic planning process, performance measures can be used to assess accomplishments on an organization-wide basis.

GFOA suggests that performance measures should:

- Be based on program goals and objectives (see **R2.2**) that tie to a mission statement or vision;
- Measure program outcomes;
- Provide for resource allocation comparisons over time;

- Measure efficiency and effectiveness for continuous improvement;
- Be verifiable, understandable, and timely;
- Be consistent throughout the life of the strategic plan;
- Be reported internally and externally (e.g., websites, annual reports (see **R2.6**), reports to Commissioners, etc.);
- Be monitored and used in managerial decision-making processes; and
- Be designed in such a way to motivate staff at all levels to contribute toward organizational improvement.

Examples of law enforcement-related performance measures²⁻¹ include, but should not be limited to the following:

- Number of incidents (Part-I or otherwise) per sworn/non-sworn officer, per 1,000 residents, and per jurisdictional square mile;
- Expenditures per incident;
- Number of dispatched calls per hour/shift, per dispatcher, and per sworn officer;
- Average response time from dispatch to officer arrival (with five minutes or less as a preferred benchmark);
- Number of citizen/employee/inmate grievances or complaints filed; and
- Average time to resolve grievances or complaints.

When used in the long-term planning and goal-setting process and linked to the entity's mission, goals, and objectives, meaningful performance measures can assist government officials and citizens in identifying financial and program results, evaluating past resource decisions, and facilitating qualitative improvements in future decisions regarding resource allocation and service delivery. Without a system of formal performance measurement, the Office cannot effectively monitor the achievement of public safety-related goals and objectives. Moreover, it cannot adequately communicate its expectations in this regard to employees, County Commissioners, or the general public.

R2.6 In conjunction with recommended strategic planning and budgeting processes, Delaware CSO should develop a formal annual report that can be used to provide stakeholders with regular updates on Sheriff's Office activities, as well as operational and financial statistics. Additionally, the Office should ensure that the annual report reflects its own mission and vision and incorporates mutually agreed-upon strategic goals and objectives (see R2.2) and performance measures (see R2.5). Moreover, the Office should ensure the effective and efficient distribution of this

²⁻¹ David N. Ammons; *Municipal Benchmarks: Assessing Local Performance and Establishing Community Standards*, 2nd Edition (2001)

annual report by publishing it online and by making copies available to County officials and the general public.

Although Delaware CSO tracks various operational expenditures and statistics (e.g., incidents, calls for service, inmate meal costs, etc.) for publication online, it does not publish an annual report that uses performance measurement to monitor progress on the attainment of strategic goals and objectives.

According to ICMA, annual reports help to provide a basis for service evaluation and accountability and may include the following elements:

- Status of major projects and issues;
- Financial/fiscal status;
- Status of strategic planning efforts;
- Actual program service levels and targets; and
- Citizen/employee satisfaction.

Organizations may also use annual reports to provide benchmark comparisons to comparable jurisdictions, past performance trends, and established performance targets, in order to assess service efforts and accomplishments. Without an annual report that uses performance measurement to monitor progress on strategic goals and objectives, Delaware CSO cannot effectively communicate its accomplishments, nor its needs, goals, and initiatives to primary stakeholders.

Standard Operating Procedures and Grant Funding

R2.7 Delaware CSO should develop formal and comprehensive standard operating procedures (SOPs) to guide administrative staff in the performance of critical financial activities, including payroll processing and grant writing. In addition, the Office should collaborate with the County Auditor and Administrator to effectively ensure that its SOPs will help strengthen the Office's internal control structure and help protect against fraud, waste, and abuse. Formal SOPs can be used to facilitate cross training of administrative staff, thereby ensuring the operational continuity of critical financial activities in the absence of personnel with extensive institutional knowledge of Office operations.

The Sheriff and Office staff are working on developing administrative SOPs to address this recommendation.

Although Delaware CSO appears to have sufficient internal and management controls to help effectively minimize the risk of fraud, waste, and abuse, certain financial processes are not in written form and are known only to key Office employees with extensive

institutional knowledge. The administrative supervisor and assistant account clerk are primarily responsible for processing payroll, while the Sheriff's secretary performs grant-related activities. Similar to peers, the Office has not established formal policies or SOPs for these functions. Should one of these employees be unavailable, replacement personnel may be unable to effectively learn the necessary procedures and perform critical tasks. Therefore, the absence of SOPs for these functions may potentially weaken Delaware CSO's control environment.

Although sheriffs' offices vary in size, accounting requirements are the same and internal control systems are similar in design. Specifically, as stipulated in ORC Chapter 311, sheriffs' offices are required to maintain records of any personal items or monies received or expended. Such records are subject to public search or inspection upon request. AOS has published a manual for sheriffs' offices to use as a guide in establishing effective accounting and internal/management control systems.²⁻²

According to GFOA, government agencies should document critical financial activities through formal policies and procedures. Such documentation should be readily available to all employees who need it and should delineate the authority and responsibility of all employees, especially the authority to authorize transactions and the responsibility for the safekeeping of assets and records. While sheriffs' offices can rely on the AOS County Sheriff's Manual to establish a framework, GFOA recommends that such documentation describe procedures as they are actually intended to be performed rather than in some idealized form. Finally, when documenting critical financial activities, agency management should explain the design and purpose of internal and management control-related procedures to increase employee understanding of, and support for, such controls. A well-designed and properly maintained system of documentation (i.e., SOPs) enhances both accountability and consistency, and can also serve as a useful training tool for staff.

R2.8 In conjunction with its three to five-year strategic plan (see R2.2) and budgeting process (see R2.3), Delaware CSO should consider allocating additional part-time administrative staffing resources (0.5 FTE) to the grant research/writing function. This will help to bring functional staffing levels in line with Licking CSO and potentially increase grant revenues. Moreover, the Office should ensure that grant-related activities are formalized through SOPs (see R2.7) to facilitate cross-training and ensure operational continuity in the absence of personnel with institutional knowledge of this function.

During the course of the performance audit, Delaware CSO indicated that it has recently applied for a \$75,000 Drug Task Force grant through OCJS. This is an indication that the Office is seeking alternative revenue sources. In addition, the Office recently received

²⁻² *County Sheriff's Manual for the State of Ohio*; revised November, 2004

approximately \$40,000 from the Ohio Bureau of Criminal Identification and Investigation (BCI) for an upgrade to the Livescan fingerprinting system.

Delaware CSO's grant research/writing function is performed informally, without written SOPs, by the Sheriff's secretary, who dedicates approximately 80 hours per year (0.04 FTE) to grant-related tasks. Specifically, this employee researches various websites to locate available public safety and law enforcement grants for which the Office may be eligible.

Table 2-5 compares OCJS grant revenues awarded to Delaware CSO and the peers since 2002.

Table 2-5: Three-Year Grant Revenue Comparison

	Delaware CSO	Hancock CSO	Licking CSO	Warren CSO	Peer Average
Residents	142,503	73,602	152,866	189,276	115,058
Grants Awarded	\$16,237	\$174,329	\$320,663	\$441,963	\$244,799
• <i>Average Annual</i>	\$5,412	\$58,110	\$106,888	\$147,321	\$81,600
Average Annual OCJS Grant Awards					
Per 1,000 Residents	\$38	\$790	\$699	\$778	\$709

Source: Ohio Office of Criminal Justice Services

The Office falls significantly below the peer average in OCJS grants awarded between 2002 and 2004. This can be attributed, in part, to the absence of formal strategic goals and objectives related to grant funding. In addition, similar to peers, Delaware CSO has not formalized this function in SOPs, nor does this function appear to be considered a high priority. One employee is allocated minimal time to research and apply for grants. Moreover, should that employee become unavailable, replacement personnel may not be adequately trained to perform the necessary tasks. As a result, the Office may miss opportunities to apply for revenue-enhancing grants. Delaware CSO applied for but failed to obtain several grants, such as a Jobs and Family Services Department grant for an additional deputy, COPS grants, and a School Resource Officer (SRO) grant. Until recently, Licking CSO employed a full-time person to perform grant-related activities. While the time allocated to this function has been reduced due to staffing constraints, it still comprises 50 percent of that employee's time (0.5 FTE). In addition, Licking CSO has received accreditation/certification through several national best practice organizations (see **R2.15**), which, according to OCJS, helps organizations during the grant-awarding process.

The practice of performing grant-related activities in-house with part-time personnel appears to be common. Union County, by contrast, maintains a more centralized grant research/writing function. Specifically, the County pays about \$9,900 annually for an online grant finding service (eCivis); enabling the sheriff's office and other county

agencies to research available grants in a uniform manner, via annual subscription. It should be noted that, compared to the Office, Union CSO receives approximately \$278 (88 percent) more in average annual OCJS grant awards per 1,000 residents.

Financial Implication: If Delaware CSO allocated additional administrative personnel (0.5 FTE) to perform this function on a part-time basis, it would incur approximately \$15,000 in annual implementation costs. This figure assumes an hourly wage of \$14.38 with no fringe benefits for part-time employees. Assuming the Office increased the average annual grant awards it receives per 1,000 residents to an amount that is commensurate with Union CSO (\$316), it could realize additional revenue totaling about \$39,600. This would represent a net gain of approximately \$25,800 in annual revenue. If the Office increased its grant revenues to a level commensurate with the peer average (\$709 per 1,000 residents), however, it could increase revenues by over \$95,600 annually.

Collective Bargaining Issues

R2.9 Subject to negotiations with the collective bargaining units, Delaware CSO should consider the following recommendations as they pertain to its collective bargaining agreements:

- A. Reduce the uniform allowance that detectives receive from \$750 to \$325, similar to Licking CSO;**
- B. Reduce minimum hours for call-in pay from 3 hours to 2 hours, similar to both Licking CSO and Warren CSO;**
- C. Establish a maximum limit of 240 hours for accrued and unused sick leave paid out upon separation, similar to both Licking CSO and Warren CSO;**
- D. Reduce the rate at which employees accrue vacation leave, as well as the maximum number of vacation hours employees receive from 200 to 160, similar to both Licking CSO and Warren CSO; and**
- E. Establish a maximum limit of \$1,000 for longevity pay, similar to Licking CSO.**

By negotiating to reduce these provisions, the Office can increase productivity and reduce personnel expenditures by bringing its collective bargaining agreements more in line with peers. This will also help to offset the cost of hiring additional corrections officers (see R2.12).

Delaware CSO maintains three collective bargaining agreements that cover the majority (101 FTEs or 70 percent) of its employees, including both sworn (e.g., deputies and detectives) and non-sworn (e.g., dispatchers and corrections officers) personnel. Based on

a comparison of Office and peer collective bargaining agreements, the following contract stipulations appear slightly more generous:

- **Uniform Allowance:** Delaware CSO expenditures in the *uniforms & clothing* line-item decreased by over 18 percent in 2004 (see **Table 2-3**). Nonetheless, the Office's contractually-stipulated, annual uniform allowance (\$750) for non-rank detectives (7.0 FTEs) exceeds that of Licking CSO and Warren CSO by \$425 and \$550, respectively. By negotiating to reduce the uniform allowance for detectives to \$325, similar to Licking CSO, the Office can achieve annual cost savings of nearly \$3,000.
- **Call-in Pay:** Delaware CSO employees who are called in to work are entitled to a minimum of three hours pay at the regular rate. By contrast, Licking CSO and Warren CSO offer a minimum of only two hours.
- **Sick Leave Paid Out upon Separation:** Employees who separate from the Office after 10 or more years are entitled to 25 percent of all accrued and unused sick leave, without limit. On the other hand, employees who separate from either Licking CSO or Warren CSO are entitled to a maximum payment of 240 hours in accrued and unused sick leave. According to Delaware CSO, 19.0 FTEs – with combined accrued and unused sick leave totaling 10,458 hours (550 hours per FTE) – are currently eligible to receive this benefit. Thus, the Office is currently financially liable for about \$51,500, assuming the contract provision and current average hourly wages (see **Table 2-4**) for these positions remain constant.

Assuming all Delaware CSO collective bargaining employees (101 FTEs) remain at their jobs long enough to receive this benefit and accrue a commensurate number of unused sick leave hours (550 per FTE) at the average hourly rate of pay (\$17.37), the Office's total financial liability would increase to approximately \$964,900. By establishing a maximum limit of 240 hours, however, Delaware CSO could reduce its financial liability to about \$421,000; thereby achieving a one-time cost avoidance totaling \$543,900.

- **Vacation Leave:** Delaware CSO employees accrue vacation hours at a faster rate than the peers. For example, an Office deputy with 20 years of experience is entitled to 200 hours of vacation leave per year. At either Licking CSO or Warren CSO, a deputy with similar experience is entitled to only 160 hours of vacation leave.

- **Longevity Pay:** Delaware CSO's longevity payment schedule is more generous than that of Licking CSO. For example, Office deputies with 25 years of experience may receive up to \$2,500 in longevity pay. A Licking CSO deputy, in contrast, may receive a maximum of only \$1,000 in longevity pay.

As long as select provisions remain unchanged, Delaware CSO's collective bargaining agreements will exceed those of the peers, thereby contributing to increased personnel costs.

Financial Implication: By negotiating to reduce the uniform allowance for detectives to \$325, similar to Licking CSO, the Office can achieve annual cost savings of nearly \$3,000. In addition, by negotiating to reduce the payment ceiling for sick leave paid out upon separation to 240 hours, the peer average, Delaware CSO can reduce its financial liability to about \$421,000; thereby achieving a one-time cost avoidance totaling \$543,900.

R2.10 Subject to negotiations, Delaware CSO should consider reducing annual step increases for all collective bargaining employees and bringing annual cost of living adjustments (COLAs) for dispatchers and corrections officers in line with deputies. This will help facilitate increased parity among collective bargaining employees and minimize personnel costs by bringing contractually-stipulated wage increases more in line with peer averages.

During the course of the performance audit, the Office reached an agreement with the deputies' collective bargaining unit for an annual, across-the-board wage increase of 3.5 percent over the next three years.

Table 2-6 compares Delaware CSO's annual step and COLA increases to those of Licking CSO and Warren CSO.

Table 2-6: Annual Step and COLA Increase Comparison – 2004

	Delaware CSO	Hancock CSO	Licking CSO	Warren CSO	Peer Average
Deputies/Detectives ¹	\$16.98	\$15.70	\$15.29	\$18.95	\$16.65
<i>Annual Step Increase</i>	12.0%	5.2%	5.5%	5.7%	5.5%
<i>COLA</i>	4.0%	3.5%	4.0%	4.5%	4.0%
Dispatchers ¹	\$14.10	\$13.37	\$14.58	N/A ²	\$13.98
<i>Annual Step Increase</i>	5.3%	5.3%	5.0%	--	5.2%
<i>COLA</i>	3.0%	3.5%	4.0%	--	3.8%
Corrections Officers ¹	\$13.25	\$14.16	\$15.29	\$14.73	\$14.73
<i>Annual Step Increase</i>	7.0%	2.3%	5.5%	5.7%	4.5%
<i>COLA</i>	3.5%	5.0%	4.0%	4.5%	4.5%

Source: Delaware CSO and the peers

Note: Entry-level hourly wages are used in order to calculate conservatively.

N/A: Not available.

¹ Contractually-stipulated entry-level hourly wages.

² Dispatch/communications function is performed by the Warren County Telecommunications Department.

Overall, the Office's contractually-stipulated step and COLA increases are more generous than the peers. In addition, these increases are applied unequally among deputies/detectives (65.0 FTEs), dispatchers (8.0 FTEs), and corrections officers (28.0 FTEs). Licking CSO and Warren CSO, on the other hand, apply these increases more uniformly. An AOS survey of Delaware CSO employees (see **R2.1** and **Appendix A**) indicates that wage-related parity is a prevalent issue among collective bargaining unit staff and is contributing to significant increases in personnel-related expenditures (see **Table 2-3**). Unchecked, such disparity could foster discord among personnel, contributing to low morale and reduced productivity.

It should be noted that Delaware CSO and all of the peers exceed national benchmarks identified by USDOJ for sworn entry-level sergeants (\$18.92) and deputies (\$14.93). This can be attributed directly to the fact that the majority of Ohio county sheriffs' offices authorize collective bargaining. Specifically, USDOJ indicates that for sheriffs' offices that serve between 100,000 and 199,999 residents, the average entry-level salary is 24 percent (\$1,900) higher for those offices that authorize collective bargaining than for those that do not. USDOJ also indicates that fewer than 40 percent of county sheriffs' offices nationwide authorize collective bargaining for sworn and non-sworn personnel.

Financial Implication: Assuming staffing levels and contract stipulations for 2004 remain constant, the Office can expect to pay approximately \$544,100 for annual step and COLA increases in 2005. If, however, Delaware CSO negotiates to reduce these increases to 6.0 and 3.5 percent, respectively, for all collective bargaining unit employees, it can expect to pay approximately \$362,500; achieving annual cost savings of about \$181,600.

R2.11 Subject to negotiations, Delaware CSO should stipulate within its collective bargaining agreements that employees be required to contribute a portion of the cost of health insurance premiums. Moreover, the Office should negotiate to increase employee contributions for single and family coverage to SERB-identified averages of 13.0 and 14.4 percent, respectively. This will help to minimize financial liability and bring the Office's collective bargaining agreements more in line with the peers.

Delaware CSO does not explicitly require collective bargaining unit employees to contribute a portion of the cost of health insurance premiums. Rather, its collective bargaining agreements specify that the Office "may implement reasonable changes in the health benefits plan so long as the changes are implemented for County employees generally and so long as the employer continues to fund the plan with at least its immediately preceding monthly contribution to the cost of health benefits." It should be noted that Office expenditures in the *Medicare and insurance* line-item increased by over \$111,100 in 2004 (see **Table 2-3**).

While peer sheriffs' offices also require that employee contributions be in line with other county employees, they are more specific and stipulate that employees may be required to contribute a portion of the cost of health insurance premiums. According to SERB, 80 percent of public employees in Ohio contributed to the cost of medical insurance in 2004. In counties with 50,000-149,999 residents, employees contribute an average of 13.0 percent (\$48.50) for single coverage and 14.4 percent (\$129.20) for family coverage. At Warren CSO, employee contributions cannot exceed 15 percent, while at Hancock CSO, employee contributions cannot increase by more than 25 percent over the term of the agreement.

In 2004, 41 Office employees contributed \$22.08 (5.1 percent) for single coverage and 89 contributed \$55.18 (7.3 percent) for family coverage. These contribution rates fall significantly below SERB-identified averages for counties of similar size. By not stipulating that employees may be required to contribute a portion of health insurance premiums, Delaware CSO increases its financial liability and minimizes its ability to effectively control personnel costs.

Financial Implication: Assuming Delaware CSO negotiates to increase employee contributions for health insurance premiums to SERB-identified averages, it will achieve annual cost savings of approximately \$74,400. This figure assumes that the Office's current monthly premiums for single (\$437) and family (\$756) coverage will remain constant, as will the number of contributing employees.

Jail Operations

R2.12 Delaware CSO should use cost savings identified in this report to hire additional corrections officer FTEs to accommodate the increased beds in the jail additions. In consideration of recent population increases, jail overcrowding, and the Office's recent jail expansion project, this will help to bring corrections-related staffing levels more in line with peer average workload ratios.

Regardless of the number of additional corrections officers hired, the Office should work with the County to address jail-related issues in its three to five-year strategic planning and budgeting processes. This will help to facilitate improved communication among primary stakeholders, while ensuring the effective allocation of resources, based upon shared goals and objectives for service delivery.

Pursuant to ORC § 341.01, county sheriffs have charge of the county jail and all persons confined therein. The sheriff is required to keep such persons safe, attend to the jail, and govern and regulate the jail according to minimum standards for full-service jails as promulgated by ODRC's Bureau of Adult Detention.

Table 2-7 uses ODRC-established workload measures (e.g., number of adult and juvenile bookings and average daily inmate count) to compare Delaware CSO's Jail/Corrections Division staffing levels (including clerical) with those of the peers.

Table 2-7: Sheriff's Office Corrections Staffing Comparison – 2004

	Delaware CSO	Hancock CSO	Licking CSO	Warren CSO	Peer Average
ODRC-Rated Bed Capacity	58	98	329	204	210
• Per Corrections Officer FTE	1.9	2.8	5.5	4.3	4.4
Over (Under) Capacity	93.1%	7.1%	(35.9%)	(6.4%)	(19.5%)
Total FTEs	41.0	38.5	91.2	51.0	60.2
• Jail Administrator	2.0	1.0	1.0	1.0	1.0
• Clerical/Other	2.0	2.5	16.9	3.0	7.5
• Medical	0.0 ¹	0.0 ¹	7.3	0.0 ¹	2.4
• Food Service	6.0	0.0 ²	6.0	0.0 ²	2.0
• Corrections Officers	31.0 ³	35.0	60.0	47.0	47.3
Bookings	3,609	2,665	4,768	4,426	3,953
• Per Total FTE	88.0	69.2	52.3	86.8	65.7
• Per Clerical FTE	1,805	1,066	282	1,475	527
ADC	112	105	211	191	169
• Per Total FTE	2.7	2.7	2.3	3.7	2.8
• Per Corrections Officer FTE	3.6	3.0	3.5	4.1	3.6
Compliance Rating	92.6%	96.3%	100.0%	100.0%	98.8%

Source: Delaware CSO, the peers, and ODRC

¹ Corrections-related medical service function is outsourced.

² Corrections-related food service function is outsourced.

³ Includes 3 sergeant FTEs and 28 corrections officer FTEs.

The Delaware County Jail is significantly overcrowded, which can be attributed directly to the County's recent population growth. As a result, Delaware CSO's compliance rating, as reported by ODRC in annual jail inspections, falls below the peer average. The Office is currently working to expand its capacity by 120 beds (96 male and 24 female) to better accommodate its current average daily inmate count (ADC) and achieve improved compliance with ODRC's minimum standards.

In 2004, Delaware CSO fell approximately 57 percent below the peer average number of beds per corrections officer FTE. Although it appears that the peers are operating more *efficiently*, additional factors must be considered. Specifically, based on the County's recent population increases, current overcrowding, and the jail expansion project, the Office should hire additional corrections officers to meet the County's needs. For instance, assuming current workload levels remain constant, the Office will be required to hire at least 9.0 additional FTEs to bring staffing levels in line with the peer average. However, in consideration of the jail expansion project, Delaware CSO will be required to hire significantly more corrections officers.

During the course of the performance audit, the Board of County Commissioners and Delaware CSO obtained independent analyses to determine optimal jail staffing levels upon completion of the expansion project. The Board study, which was conducted by an independent vendor, recommended an increase of 25 corrections officer FTEs. In

contrast, the Office's study, which was conducted by ODRC, recommended an increase of 28 corrections officer FTEs. As a result, the Board approved an increase of 25 FTEs, with the intent to hire additional personnel on an as needed basis.

Financial Implication: Assuming Delaware CSO hires 25.0 corrections officer FTEs at the entry-level hourly wage of \$13.25 (see **Table 2-6**), it will incur approximately \$892,000 in annual implementation costs. In addition to salaries and wages, this figure includes 29.4 percent for fringe benefits (see **Table 2-3**).

R2.13 The Office should consider outsourcing its food service function, similar to Hancock CSO and Warren CSO. Specifically, Delaware CSO should work with the County to solicit competitive bids from or issue formal requests for proposals (RFPs) to outside food service providers. Outsourcing food services may help to bring food service expenditures per ADC more in line with the peer average and will also help the Office to offset the cost of hiring corrections officer FTEs (see R2.12).

Pursuant to ODRC's minimum standards for full-service jails, the Office is required to provide three meals per day to all inmates at regularly scheduled intervals. ODRC does not, however, indicate whether it is preferable to perform this function in-house as opposed to outsourcing it to private providers. Regardless, Delaware CSO indicates that jail-related expenditures have increased by over \$1 million (52 percent) over the past 3 years, with food service comprising 15 percent of expenditures in 2004.

Table 2-8 compares Delaware CSO's food service function with those of the peers.

Table 2-8: Sheriff's Office Food Service Comparison – 2004

	Delaware CSO	Hancock CSO	Licking CSO	Warren CSO	Peer Average
Food Service Expenditures	\$442,348	\$128,700	\$578,024	\$321,045	\$342,590
Outsourced Food Service	No	Yes	No	Yes	
Food Service FTEs	6.0	0.0 ¹	6.0	0.0 ¹	2.0
Average Daily Count (ADC)	112	105	211	191	169
FOOD SERVICE EXPENDITURES					
Per ADC	\$3,949	\$1,226	\$2,739	\$1,681	\$2,027

Source: Delaware CSO, the peers, and ODRC

¹ Corrections-related food service function is outsourced.

Delaware CSO's total food service expenditures exceeded the peer average by about \$99,800 in 2004. Similar to Licking CSO, the Office performs this function in-house. When compared to the combined average of Hancock CSO and Warren CSO (\$1,519), by contrast, the Office spends \$2,430 (nearly 160 percent) more per ADC.

In its *Ohio Jail Administrator's Handbook*, ODRC recommends that law enforcement agencies solicit competitive bids or issue formal RFPs when procuring goods and outsourcing services. This helps to ensure that the best provider is selected at an optimal price. By not seeking to outsource this function in accordance with ODRC-recommended procurement practices, Delaware CSO incurs additional costs which could otherwise be mitigated; thereby ensuring more efficient service delivery.

Financial Implication: If Delaware CSO outsourced its food service function and reduced its expenditures per ADC to a level commensurate with the average of Hancock CSO and Warren CSO (\$1,519), it could achieve annual cost savings totaling \$272,200. This figure also assumes that in-house food service staff will no longer be maintained on the Office payroll.

Vehicle Replacement

R2.14 Delaware CSO should work with the County to develop a formal vehicle replacement plan that is linked directly to recommended strategic planning and budgeting processes (see R2.2 and R2.3).

Table 2-9 compares the Office's fleet-related statistics to the peers.

Table 2-9: Sheriff's Office Fleet Comparison – 2004

	Delaware CSO	Hancock CSO	Licking CSO	Warren CSO	Peer Average
Vehicle Expenditures	\$205,514 ¹	\$82,683	\$301,325	\$200,366	\$194,791
Total Vehicles	67	42	74	61	59
• Marked	56	32	64	49	48
• Unmarked	11	10	10	12	11
Average Age (Years)	4.9	5.1	5.7	5.5	5.4
Average Mileage (Odometer)	81,500	93,300	98,300	100,200	97,300
Residents	142,503	73,602	152,866	189,276	138,581
Sworn FTEs ²	75.0	36.0	69.0	95.0	66.7
Part-I Incidents	1,257	482	1,752	1,349 ³	1,194
TOTAL VEHICLES					
Expenditures per Vehicle	\$3,067	\$1,969	\$4,072	\$3,285	\$3,302
Vehicles per 1,000 Residents	0.5	0.6	0.5	0.3	0.4
Vehicles per Sworn FTE	0.9	1.2	1.1	0.6	0.9
Part-I Incidents per Vehicle	18.8	11.5	23.7	22.1	20.2
MARKED VEHICLES					
Marked Vehicles per 1,000 Residents	0.4	0.4	0.4	0.3	0.3
Marked Vehicles per Sworn FTE	0.7	0.9	0.9	0.5	0.7
Part-I Incidents per Marked Vehicle	22.4	15.1	27.4	27.5	24.9
Marked Vehicles as a Percentage of Total Vehicles	65%	76%	86%	80%	81%
UNMARKED VEHICLES					
Unmarked Vehicles per 1,000 Residents	0.1	0.1	0.1	0.1	0.1
Unmarked Vehicles per Sworn FTE	0.2	0.3	0.1	0.1	0.2
Part-I Incidents per Unmarked Vehicle	114.3	48.2	175.2	112.4	108.5
Unmarked Vehicles as a Percentage of Total Vehicles	16%	24%	14%	20%	19%

Source: Delaware CSO, the peers, and the Ohio Department of Development

Note: Vehicle expenditures include maintenance, repairs, and fuel.

¹ Vehicle replacement and fuel purchases are processed and paid for by the County General Fund, upon approval from the Board of Commissioners.

² Excludes non-ranked, sworn corrections officers.

³ Due to information availability, 2003 data is used.

Delaware CSO typically replaces 10 cars per year, at an average cost of \$24,000 per vehicle. This constitutes a complete fleet replacement cycle of 6.7 years, at a total cost of \$1,608,000, or \$240,000 per year. Higher mileage vehicles are usually removed from front-line service, replaced when they reach 85,000 to 90,000 miles, and then absorbed into the fleets of other County offices/departments. The majority of vehicle-related expenditures (e.g., replacement, fuel, and maintenance/repairs) must be approved by the

County, however, and borne by the General Fund, as opposed to the Office budget. As a result, vehicles are replaced on an *ad hoc* basis, as resources become available and neither the Office nor the County links these replacements to a jointly-shared strategic planning and budgeting process. Although this centralized replacement schedule helps to keep average fleet mileage and age low, it is informal and more anticipatory, resulting in a significantly larger fleet, compared to peers.

According to ICMA, a formal vehicle replacement plan should stipulate those criteria to be considered when making replacement decisions (e.g., minimum age and mileage requirements, maintenance/repair costs, and fuel). ICMA further suggests that because law enforcement vehicles typically experience more intense use, they should be targeted for replacement sooner rather than later. However, the American Public Works Association (APWA) recommends that equipment be replaced at the most economical point in its life-cycle, referring to the length of time over which the average total unit cost is lowest.

Although replacement criteria cannot account for all factors inherent in the decision-making process, a formal vehicle replacement plan provides organizations with an effective mechanism for linking criteria to projected budgets. The Union County Sheriff's Office, for example, has developed a formal vehicle rotation schedule that forecasts the number of, and associated costs for, new vehicles over five years. By not linking vehicle replacements to a jointly-shared strategic planning and budgeting process, the Office cannot effectively communicate its vehicle needs to the County and, correspondingly, the County cannot effectively ensure that the replacements it approves meet the needs of the Office.

Accreditation/Certification

R2.15 Upon completion of the jail expansion project, Delaware CSO should consider obtaining accreditation/certification from nationally recognized best practice organizations such as the American Correctional Association (ACA) or the Commission on Accreditation for Law Enforcement Agencies (CALEA). Best practice accreditation/certification programs offer law enforcement agencies the opportunity to evaluate their operations against national standards, remedy deficiencies, and upgrade the quality of their programs and services by developing formal policies and procedures and by undergoing regular, independent audits from peers. By obtaining accreditation/certification from a best practice organization, the Office can more effectively ensure accountability and minimize liability while increasing opportunities to obtain grants.

Delaware CSO is not currently recognized by a national best practice organization. According to Office personnel, this can be directly attributed to the cost and workload

issues associated with obtaining and maintaining accreditation/certification. The Office also cites competing priorities as potential barriers, including recent jail expansion and communications consolidation projects.

Candidates for accreditation/certification from a law enforcement best practice organization must adhere to a comprehensive set of standards for various administrative operations that typically include staffing; fiscal controls; training and development; inmate health care; facilities management; communications and dispatch; and corrections. Candidate agencies must also develop formal policies and procedures for such primary functions as safety and emergency protocols, sanitation, and food service. Finally, in order to maintain accreditation/certification, agencies typically undergo periodic compliance audits. In addition to ensuring compliance with established standards, these audits help to facilitate continuous improvement through interviews and assessments conducted by independent auditors with related backgrounds in law enforcement.

Although the Office has been penalized on annual jail inspections for overcrowding, it has taken steps to enhance its efficiency and effectiveness through expansion, renovation, and increased staffing (see **R2.12**). With additional operational improvements (see **R2.1** through **R2.14**), the workload attributed to obtaining accreditation/certification may be reduced. Moreover, Delaware CSO can use annual cost avoidances and savings identified in this report to offset accreditation/certification fees.

ACA identifies the following as benefits related to obtaining accreditation/certification:

- **Improved staff training and development:** Employee training requirements address pre-service, in-service, and specialized training curricula with clear timelines, and consider the agency's mission, physical characteristics, and inmate populations. The professional growth of employees is systematically ensured through training plans that annually identify job-related training needs in relation to position requirements, current issues, new theories, techniques and technologies.
- **Assessment of program strengths and weaknesses:** Re-accreditation/re-certification audits involve assessments that cover administration and management, physical facilities, institutional operations and services, and programs. These compliance audits also assess issues and concerns that may affect the quality of life at a facility such as staff training, adequacy of medical services, sanitation, incidents of violence, crowding, offender activity levels, programs, and provision of basic services that may impact the life, safety, and health of inmates, as well as staff.

- **Defense against lawsuits and minimized liability insurance costs:** Nationally recognized agencies have a stronger defense against litigation through enhanced documentation and the demonstration of "good faith" efforts to improve operations. Furthermore, as an incentive to achieve accreditation/certification, some insurance companies offer a reduction on liability insurance premiums [e.g., the County Risk Sharing Authority (CORSA)]. Adherence to nationally recognized standards for fire, health, and safety protocols helps to minimize insurance claims and premium expenses.
- **Establishment of measurable criteria for upgrading operations:** Through comprehensive standards and the accreditation/certification process, agencies are continuously reviewing their policies and procedures. This results in continuous improvement and an enhanced ability to make necessary improvements when deficiencies are recognized.
- **Improved staff morale and professionalism:** Accreditation/certification is awarded to the "best of the best" in the law enforcement field. As a result, employees have a better understanding of policies and procedures, which can contribute to improved working conditions.
- **Safer environment for staff and inmates:** Administrative and line staff, as well as inmates, benefit from increased accountability, attention to facilities-related issues, and security procedures. The accreditation/certification process ensures a clear assessment of an agency's strengths and weaknesses, which can potentially help to attract additional service contracts for out-of-county inmates.
- **Performance-based benefits:** The accreditation/certification process facilitates the implementation of agency-specific performance benchmarks (see **R2.5**), such as Part-I crimes per 1,000 residents and expenditures per FTE. This data can be used to set measurable goals and objectives (see **R2.2**), which can then be used to justify funding requests or programmatic changes.

Greene, Licking, and Montgomery County sheriffs' offices are currently accredited through CALEA, with Greene and Montgomery also being ACA-accredited. According to OCJS, these sheriffs' offices significantly outperformed Delaware CSO in grant funding received since 2002 (see **R2.8** for additional information on grants).

CALEA indicates that an accreditation candidate with 25-199 employees typically pays about \$15,200 over the first three years, plus an additional annual maintenance fee of up to \$7,500 which commences in the fourth year.

Financial Implication: If Delaware CSO obtained accreditation through CALEA and maintained it for 5 years, it would incur at least \$30,200 in implementation costs – an average annual implementation cost of about \$6,000. While this figure includes a reimbursable application fee of \$250, it does not take into account additional personnel costs which may be required to handle the workload associated with obtaining accreditation and maintaining compliance. Accreditation costs could be offset by the savings and enhancements gained by implementing recommendations in this report.

Financial Implications Summary

The following table is a summary of estimated revenue enhancements, cost savings, cost avoidances, and implementation costs resulting from performance audit recommendations. Financial implications are divided into two groups: those that are not subject to collective bargaining, and those that are.

Summary of Financial Implications

Recommendations	Annual Revenue Enhancements	Annual Cost Savings	Cost Avoidances	Implementation Costs	
			One-Time	Annual	One-Time
NOT SUBJECT TO NEGOTIATION					
R2.3 Obtain OFAC training for four employees at a cost of \$75 per person					\$300
R2.8 Allocate additional staffing resources to the grant research/writing function and obtain additional grant funding	\$95,600			\$15,000	
R2.12 Hire at least 9.0 corrections officer FTEs				\$892,000	
R2.13 Outsource food service		\$272,200			
R2.15 Obtain CALEA accreditation				\$6,000	
SUBJECT TO NEGOTIATION					
R2.9A Reduce the uniform allowance that detectives receive from \$750 to \$325		\$3,000			
R2.9C Establish a maximum limit of 240 hours for accrued and unused sick leave paid out upon separation			\$543,900		
R2.10 Establish annual step and COLA increases of 6 and 4 percent, respectively		\$181,600			
R2.11 Increase employee contributions for single and family coverage to 13.0 and 14.4 percent, respectively		\$74,400			
TOTAL	\$95,600	\$531,200	\$543,900	\$913,000	\$300

The financial implications summarized above are presented on an individual basis for each recommendation. The magnitude of cost savings associated with some recommendations could be affected or offset by the implementation of other interrelated recommendations. Therefore, the actual cost savings could vary when compared to estimated cost savings.

Appendix A: Employee Survey Results

The Auditor of State (AOS) conducted a survey of Delaware CSO employees. The goal of this survey was to obtain employee opinions regarding Office operations and identify any concerns or recommendations they might have to improve their organization and better serve the citizens of Delaware County.

Individual responses to this survey will remain confidential and there has been no effort to identify survey respondents. Only final, aggregated results have been included in this report. Of 140 employee surveys distributed by AOS, 64 were returned, for a total survey response rate of 45.7 percent.

Overall Conclusions

A significant number of respondents indicated that they are aware of Delaware CSO's mission statement, enjoy their jobs, and that employees work well together. As a means of prioritizing its improvement efforts, however, the Office should focus on those areas where a significant number of survey respondents replied with "disagree." This can be accomplished by concentrating on those areas where the average employee response falls below 2.0 in Part-I and below 4.0 in Part-II.

Part I: Mission & Vision, Strategic Planning, as well as Communication and Training

Less than half of the respondents indicated that they feel Delaware CSO sufficiently and adequately meets the community's expectations for public safety and law enforcement services. In addition, a significant number of respondents indicated that the Office does not respond well to challenges and changing demands, is not operating smoothly and in an orderly manner, and is not sufficiently and adequately informing employees of issues and/or challenges that may impact their work. In regards to training, a significant number of respondents indicated that they have not received sufficient and adequate training to perform their jobs to the best of their ability and that supervisors do not seek input and are therefore unaware of employee training needs.

1.) I am aware of the mission statement of the Sheriff's Office.

1: Disagree	38.1%
2: Neither Agree nor Disagree	15.9%
3: Agree	46.0%
Employee Average	2.1

2.) I am aware of specific goals/objectives of the Sheriff's Office.

1: Disagree	37.5%
2: Neither Agree nor Disagree	20.3%
3: Agree	42.2%
Employee Average	2.0

3.) I believe that Sheriff's Office goals/objectives are suitable to the mission statement.

1: Disagree	28.1%
2: Neither Agree nor Disagree	42.2%
3: Agree	29.7%
Employee Average	2.0

4.) I am aware of specific goals/objectives of Delaware County and the community, as they relate to public safety and law enforcement services.

1: Disagree	35.9%
2: Neither Agree nor Disagree	29.7%
3: Agree	34.4%
Employee Average	2.0

5.) I believe that Sheriff's Office operations sufficiently and adequately meet the community's expectations for public safety and law enforcement services.

1: Disagree	56.3%
2: Neither Agree nor Disagree	25.0%
3: Agree	18.8%
Employee Average	1.6

6.) The Sheriff's Office responds well to challenges and changing demands.

1: Disagree	43.8%
2: Neither Agree nor Disagree	23.4%
3: Agree	32.8%
Employee Average	1.9

7.) The Sheriff's Office sufficiently and adequately informs me of any issues and/or challenges that may impact my work.

1: Disagree	54.7%
2: Neither Agree nor Disagree	23.4%
3: Agree	21.9%
Employee Average	1.7

8.) Sheriff's Office operations function smoothly and in an orderly manner.

1: Disagree	43.8%
2: Neither Agree nor Disagree	40.6%
3: Agree	15.6%
Employee Average	1.7

9.) Employees work well with each other.

1: Disagree	26.6%
2: Neither Agree nor Disagree	37.5%
3: Agree	35.9%
Employee Average	2.1

10.) I have received sufficient and adequate training to perform my job to the best of my ability.

1: Disagree	54.7%
2: Neither Agree nor Disagree	23.4%
3: Agree	21.9%
Employee Average	1.7

11.) My supervisors seek input and are aware of my training needs.

1: Disagree	51.6%
2: Neither Agree nor Disagree	21.9%
3: Agree	26.6%
Employee Average	1.8

Part II: Overall Employee Happiness, Organizational Leadership, Inter-Office Communication, and Collective Bargaining

Less than half the respondents indicated that organizational leadership is strong and constructive; creating a positive work environment. Respondents also indicated that good communication does not appear to exist between division leaders and employees, nor between management and the collective bargaining unit(s). Finally, a significant number of respondents indicated that employees' opinions/input are not given due consideration and that management does not assist employees with setting and achieving goals on an individual basis.

1.) I enjoy my job. I'm happy to come to work most of the time.

1: Strongly Disagree	6.3%
2: Disagree	7.8%
3: Slightly Disagree	6.3%
4: Neither Agree nor Disagree	7.8%
5: Slightly Agree	15.6%
6: Agree	37.5%
7: Strongly Agree	18.8%
Employee Average	5.1

2.) Organizational leadership is strong and constructive; creating a positive work environment.

1: Strongly Disagree	30.2%
2: Disagree	22.2%
3: Slightly Disagree	14.3%
4: Neither Agree nor Disagree	12.7%
5: Slightly Agree	7.9%
6: Agree	9.5%
7: Strongly Agree	3.2%
Employee Average	2.9

3.) Good communication exists between division leaders and employees. Specifically, necessary information is shared in a timely and respectful manner.

1: Strongly Disagree	27.0%
2: Disagree	19.0%
3: Slightly Disagree	14.3%
4: Neither Agree nor Disagree	9.5%
5: Slightly Agree	19.0%
6: Agree	6.3%
7: Strongly Agree	4.8%
Employee Average	3.1

4.) Good communication exists between management and the collective bargaining unit(s); creating a constructive relationship.

1: Strongly Disagree	41.9%
2: Disagree	16.1%
3: Slightly Disagree	9.7%
4: Neither Agree nor Disagree	24.2%
5: Slightly Agree	4.8%
6: Agree	1.6%
7: Strongly Agree	1.6%
Employee Average	2.5

5.) My opinion is valued and my input is given due consideration when it comes to making decisions that concern me.

1: Strongly Disagree	32.8%
2: Disagree	15.6%
3: Slightly Disagree	14.1%
4: Neither Agree nor Disagree	12.5%
5: Slightly Agree	9.4%
6: Agree	7.8%
7: Strongly Agree	7.8%
Employee Average	3.0

6.) Management helps me to set goals and then works with me to achieve them.

1: Strongly Disagree	43.8%
2: Disagree	20.3%
3: Slightly Disagree	10.9%
4: Neither Agree nor Disagree	10.9%
5: Slightly Agree	6.3%
6: Agree	3.1%
7: Strongly Agree	4.7%
Employee Average	2.4

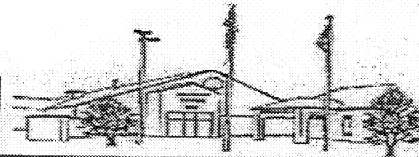
AGENCY RESPONSE

AGENCY RESPONSE

AL MYERS, SHERIFF

Records:

740-833-2810 Fax: 740-833-2809



Dispatch:

740-833-2800/9-1-1 Fax: 740-833-2879

Jail:

740-833-2840 Fax: 740-833-2839

DELAWARE COUNTY SHERIFF

ADMINISTRATIVE OFFICE

149 North Sandusky Street, Delaware, OH 43015

740-833-2860 Fax: 740-833-2859

February 2, 2006

Auditor of State
Attn: Betty Montgomery
88 E. Broad St.
Columbus, Ohio 43215

Betty,

Following the first post audit review, the Sheriff's Office determined that the agreed upon scope of the audit was much too narrow. It left many questions of performance unanswered. I also determined that comparables were very difficult to obtain due to the rapid growth of Delaware County and its proximity to large metropolitan areas.

However, the audit itself did present several areas where employee involvement would and could improve the overall operations. Many of these recommendations have already been initiated. The biggest area of concern and the one most needed is the county and the Sheriff's Office must work collectively on a long range strategic plan. This should include future plans to obtain accreditation and planned growth for all county offices.

The performance audit was a positive step and I believe the overall operation of the Sheriff's Office was shown to be above average and is holding with what's best for the majority of the Delaware County residents.

Thank you for your staff's work and willingness to perform a fair and impartial audit.

Sincerely,

A handwritten signature in cursive script that reads "Al Myers".

Al Myers, Sheriff

Cc: Mike Day