



Dave Yost • Auditor of State



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To the residents, elected officials, management, and stakeholders of the Logan County Sheriff's Office,

At the request of the Logan County Sheriff, the Auditor of State's Ohio Performance Team conducted a performance audit of the Sheriff's Office to provide an independent assessment of operations. Functional areas selected for operational review were identified with input from Office management and were selected due to strategic and financial importance to the County. Where warranted, and supported by detailed analysis, this performance audit report contains recommendations to enhance the Office's overall efficiency and effectiveness. This report has been provided to the Sheriff and its contents have been discussed with the appropriate elected officials and Office management.

The Office has been encouraged to use the management information and recommendations contained in the performance audit report. However, the Office is also encouraged to perform its own assessment of operations and develop alternative management strategies independent of the performance audit report. The Auditor of State has developed additional resources to help Ohio governments share ideas and practical approaches to improve accountability, efficiency, and effectiveness.

SkinnyOhio.org: This website, accessible at <http://www.skinnyohio.org/>, is a resource for smarter streamlined government. Included are links to previous performance audit reports, information on leading practice approaches, news on recent shared services examples, the Shared Services Idea Center, and other useful resources such as the Local Government Toolkit. The Shared Services Idea Center is a searchable database that allows users to quickly sort through shared services examples across the State. The Local Government Toolkit provides templates, checklists, sample agreements, and other resources that will help local governments more efficiently develop and implement their own strategies to achieve more accountable, efficient, and effective government.

This performance audit report can be accessed online through the Auditor of State's website at <http://www.ohioauditor.gov> and choosing the "Search" option.

Sincerely,

A handwritten signature in cursive script that reads "Dave Yost".

Dave Yost
Auditor of State

March 20, 2014

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Table of Contents

Executive Summary	1
Purpose and Scope of the Audit.....	1
Performance Audit Overview	1
Audit Methodology.....	1
Recommendations Summary	3
Economy, Efficiency and Effectiveness Observations Summary.....	3
Background.....	4
Recommendations.....	5
R.1 Limit overtime to less than 1.3 percent of total employee compensation.....	5
R.2 Bring communications officer compensation in line with the peers.....	6
R.3 Outsource placement of juveniles to an outside JDC.....	9
R.4 Reduce the vehicle fleet and develop a replacement plan.....	11
R.5 Solicit competitive bids for jail kitchen food and supplies	13
R.6 Develop formal financial management standard operating procedures (SOPs)	14
R.7 Develop a long-term strategic plan	15
R.8 Relocate any backup servers to a secure offsite location.....	16
R.9 Establish written procedures and a cost-analysis process for contracting services.....	16
Observations: Economy, Efficiency, Effectiveness.....	19
O.1 Operating with fewer sworn officers	19
O.2 Operating with fewer corrections officers	21
Appendix A: Scope and Objectives	24
Appendix B: Background Financial Tables.....	26
Client Response	33

Executive Summary

Purpose and Scope of the Audit

The Logan County Sheriff's Office (LCSO or the Office) requested the Auditor of State's (AOS) Ohio Performance Team (OPT) conduct a performance audit in order to provide an objective assessment of the economy, efficiency, and effectiveness of the Office's operations and management.

The following scope areas were selected for detailed review and analysis in consultation with LCSO, including financial management, human resources management, and operational management. See **Appendix A: Scope and Objectives** for detailed objectives developed to assess operations and management in each scope area.

Performance Audit Overview

The United States Government Accountability Office develops and promulgates Government Auditing Standards that provide a framework for performing high-quality audit work with competence, integrity, objectivity, and independence to provide accountability and to help improve government operations and services. These standards are commonly referred to as generally accepted government auditing standards (GAGAS).

OPT conducted this performance audit in accordance with GAGAS. These standards require that OPT plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on the audit objectives. OPT believes that the evidence obtained provides a reasonable basis for our findings and conclusions based on the audit objectives.

This performance audit provides objective analysis to assist management and those charged with governance and oversight to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.

Audit Methodology

To complete this performance audit, auditors gathered data, conducted interviews with numerous individuals associated with the various divisions internally and externally, and reviewed and assessed available information. Assessments were performed using criteria from a number of sources including; peer comparison, industry standards, leading practices, statutory authority, and applicable policies and procedures.

In consultation with LCSO, the following Ohio sheriff's offices were identified as peers: the counties of Crawford, Auglaize, and Mercer. Due to a lack of contract information for Mercer County, Preble County was used as a peer in dispatch assessments. Juvenile Detention Center

(JDC) assessments used Central Ohio Youth Center, Marion County JDC, and Northwest Ohio Juvenile Detention, Training and Rehabilitation Center as peers. Where reasonable and appropriate, peer counties were used for comparison. However, in some operational areas industry standards or leading practices were used for primary comparison. Sources of industry standards or leading practices used in this audit include: Ohio Department of Rehabilitation and Correction (ODRC), Buckeye State Sheriff's Association (BSSA), US Department of Justice (USDOJ), Ohio Office of Criminal Justice Services (OCJS), and the International City/County Management Association (ICMA).

The performance audit involved information sharing with LCSO, including drafts of findings and recommendations related to the identified audit areas. Periodic status meetings throughout the engagement informed the Office of key issues impacting selected areas, and shared proposed recommendations to improve operations. The Office provided verbal and written comments in response to various recommendations, which were taken into consideration during the reporting process.

AOS and OPT express their appreciation to the elected officials, management, and employees of the Logan County Sheriff's Office for their cooperation and assistance throughout this audit.

Recommendations Summary

Key recommendations and financial implications are summarized below.

Summary of Recommendations

Recommendations	Savings/(Costs)
R.1 Limit overtime to less than 1.3 percent of total employee compensation	\$97,500
R.2 Bring communications officer compensation in line with the peers	\$7,800
R.3 Outsource placement of juveniles to an outside JDC	\$222,500
R.4 Reduce the vehicle fleet and develop a replacement plan	\$25,640
R.5 Solicit competitive bids for jail kitchen food and supplies	\$19,900
R.6 Develop formal financial management standard operating procedures (SOPs)	N/A
R.7 Develop a long-term strategic plan	N/A
R.8 Relocate any backup servers to a secure offsite location	N/A
R.9 Establish written procedures and a cost-analysis process for contracting services	N/A
Total Cost Savings from Performance Audit Recommendations	\$373,340

Economy, Efficiency and Effectiveness Observations Summary

Economy, Efficiency and Effectiveness Observations are developed from assessments that indicate an organization is outperforming its peers by operating more economically, efficiently or effectively in certain areas. Instances where the Logan County Sheriff's Office is performing better than peer or benchmark levels, and their financial impacts, are summarized below.

Summary of Economy, Efficiency and Effectiveness Observations

Observations	Cost Avoidance
O.1 Operating with fewer sworn officers	\$85,425
O.2 Operating with fewer corrections officers	\$189,280
Total Cost Avoidance	\$274,705

Background

Logan County was formed by an act of the Ohio General Assembly in 1818. The three-member Board of County Commissioners is the legislative and executive body of the County. The County Auditor is the chief fiscal officer. In addition, there are seven other elected administrative officials, each of whom is independent as set forth in Ohio Law. The officials are: Clerk of Courts, Coroner, Engineer, Prosecutor, Recorder, Sheriff, and Treasurer. The County's basic financial statements include accounts of all County operations.

Logan County is located in northwest-central Ohio, approximately 60 miles west of Columbus, 70 miles northeast of Dayton and 80 miles south of Toledo. The City of Bellefontaine is the county seat and its largest population center. US Route 33 runs from Columbus and Marysville to Bellefontaine and continues northwest through Russell's Point and the Indian Lake area. US Route 68 runs north and south through Bellefontaine. Several state routes are also thoroughfares through Logan County. Logan County has a land area of 458.5 square miles and supports a population of 45,474.

The Logan County Sheriff is the County's chief law enforcement officer, with duties to maintain the peace, operate the jail, attend the courts, investigate crimes, and execute processes. LCSO receives its appropriations from the Logan County Commissioners. The largest appropriation is the General Fund, which accounted for 87.9 percent of total expenditures for the Sheriff's Office in 2012. Once appropriated, the Office has the authority to spend its General Fund budget as it sees fit. The remaining non-General Fund monies (12.1 percent) are sourced from grants, taxes, and special appropriations that have restrictions on the manner in which they can be spent.

Background financial and other supporting tables can be found in **Appendix B**.

Recommendations

R.1 Limit overtime to less than 1.3 percent of total employee compensation

LCSO operates on a 24-hour basis and has created minimum staffing levels for certain job functions. The Road and Detective Division, jail, juvenile detention center, and dispatching operation all require 24-hour staffing. Based on LCSO's internal minimum staffing level, any absence that would reduce staffing below minimum levels is filled by calling in another employee. Calling in full time staff will result in overtime payments or the accrual of compensatory time. Overtime payments also result from operational needs that require staff to work longer than anticipated. Shift coverage for other work assignments such as kitchen, nursing, and secretarial staff that do not require 24-hour per day staffing, may also result in overtime. For example, the absence of one staff member in the kitchen operations may require other kitchen staff to work overtime to complete the daily tasks.

The day-to-day operations of the Office are supported by funds allocated from the Logan County General Fund. The Sheriff's Office also uses grant and program funds to support targeted overtime use. For example, the Traffic Overtime grant supports additional salary costs for targeted traffic patrols. These funds are excluded from this analysis because they are restricted to specific purposes, including targeted overtime.

LCSO overtime expenses are compared to the Employer Costs for Employee Compensation (ECEC) report of the results of the National Compensation Survey that is conducted by the Bureau of Labor Statistics. The survey measures employer costs for wages, salaries, and employee benefits for non-farm private and state and local government workers. The survey breaks down average employee compensation into various categories for three major occupational groups. Each category is reported as a percentage of total compensation. LCSO is evaluated against information from the overtime and premium pay category for the service occupational group. This occupational group specifically includes police and fire employees.

Table 1 displays a three-year trend of general fund employee compensation and overtime for LCSO and helps provide a clear understanding of the increasing overtime percentage experienced by the Office.

Table 1: LCSO Three-Year General Fund Overtime Trend

	2010	2011	2012	2010-11 % change	2010-12 % change
Salaries and Wages	\$2,876,893	\$2,919,117	\$2,952,944	1.5%	2.6%
Total Compensation	\$4,009,914	\$3,973,149	\$4,124,139	(0.9%)	2.8%
Overtime	\$104,291	\$134,911	\$151,042	29.4%	44.8%
Overtime Percentage	2.6%	3.4%	3.7%	1.2%	1.1%

Source: LCSO staff and Logan County Auditor

Note: Total compensation includes salaries, employer payroll expenses, and employee benefits.

Table 1 shows that there has been only modest growth in wages and total compensation, but the growth in overtime expenditures has been significantly higher. This difference has resulted in the percentage of compensation paid out as overtime to increase 1.2 percent to 3.7 percent, nearly three times the average of 1.3 percent described in the ECEC report.

Table 2 displays the general fund expenditures for employee compensation and overtime with a comparison to the ECEC reported overtime benchmark. By comparing LCSO overtime percentages to a benchmark, staffing and workload conclusions can be drawn to support recommendations.

Table 2: Overtime Comparison - 2012

Department	Total Compensation ¹	Overtime	ECEC Average Overtime ²	Difference	Overtime %
Administration	\$1,062,936	\$19,097	\$13,818	\$5,279	1.8%
Jail	\$1,209,403	\$65,168	\$15,722	\$49,446	5.4%
Road /Detective	\$1,229,445	\$31,972	\$15,983	\$15,989	2.6%
JDC	\$622,354	\$34,804	\$8,091	\$26,714	5.6%
Total	\$4,124,139	\$151,042	\$53,614	\$97,428	3.7%

Source: LCSO, Bureau of Labor Statistics Employer Costs for Employee Compensation

¹Total compensation includes salaries, health insurance, Medicare, workers' compensation, and pension costs.

²Based on ECEC survey finding of 1.3 percent of total compensation

Table 2 shows a significant amount of overtime, in terms of both dollars and percent of total compensation, has been paid to employees in the jail and the JDC. These two departments have a combined \$99,972 in overtime expenditures, or two-thirds of the LCSO's overtime. Operational decisions to reduce the overtime percentage would include: peak workload analysis and adjustments of work schedules, reassignment of staff duties, and additional staff.

Financial Implication: By limiting the overtime to 1.3% of total compensation, LCSO could save approximately **\$97,500** annually.

R.2 Bring communications officer compensation in line with the peers

To accomplish this, the Office could alter existing step levels, decrease pay differentials between the communications coordinator and communications officer positions, or a combination thereof.

The Logan County Sheriff's Office runs a dispatching operation that is staffed 24 hours per day. This operation handles dispatching and 911 service for all local police and fire departments in Logan County, with the exception of the City of Bellefontaine. The dispatching operation employees are supervised by the Communications/IT Sergeant and are staffed by 9.0 FTE communications officers. The dispatching operation requires a minimum of one communications officer on duty at all times. Typically, two communications officers are on duty but during periods where low call volume is anticipated¹ only one officer may be scheduled for duty. During 2012, two full time communications officers retired, one full time communications officer was hired, and one full time communications officer was reassigned from the corrections department.

The LCSO has established a salary schedule for communications officers; the salary schedule does not include longevity payments or additional shift differential pay for working at night. However, existing employees did not receive pay reductions. As a result, in 2012 the LCSO had four communications officers whose pay rates were higher than the top step of the salary schedule. This resulted in a \$5.32 per hour difference between the highest and lowest paid communications officers in 2012. This compares to a peer average of \$2.81 difference between the highest and lowest base pay rates during the same period. LCSO's salary schedule was compared to peer salary schedules over a typical 30 year career. The purpose of the comparison was to identify and compare the full effect of step schedule progression as well as longevity during an employee's career. The Sheriff's Office has two scheduled pay raises for dispatchers in 2013 that will raise pay rates by \$0.25 per hour at each step. Preble county dispatchers will receive a 2.5 percent raise in 2013.² The salary schedules for Auglaize and Crawford county dispatchers are not scheduled to change in 2013. Scheduled raises are factored into the salary schedule analysis to provide the most up-to-date comparison.

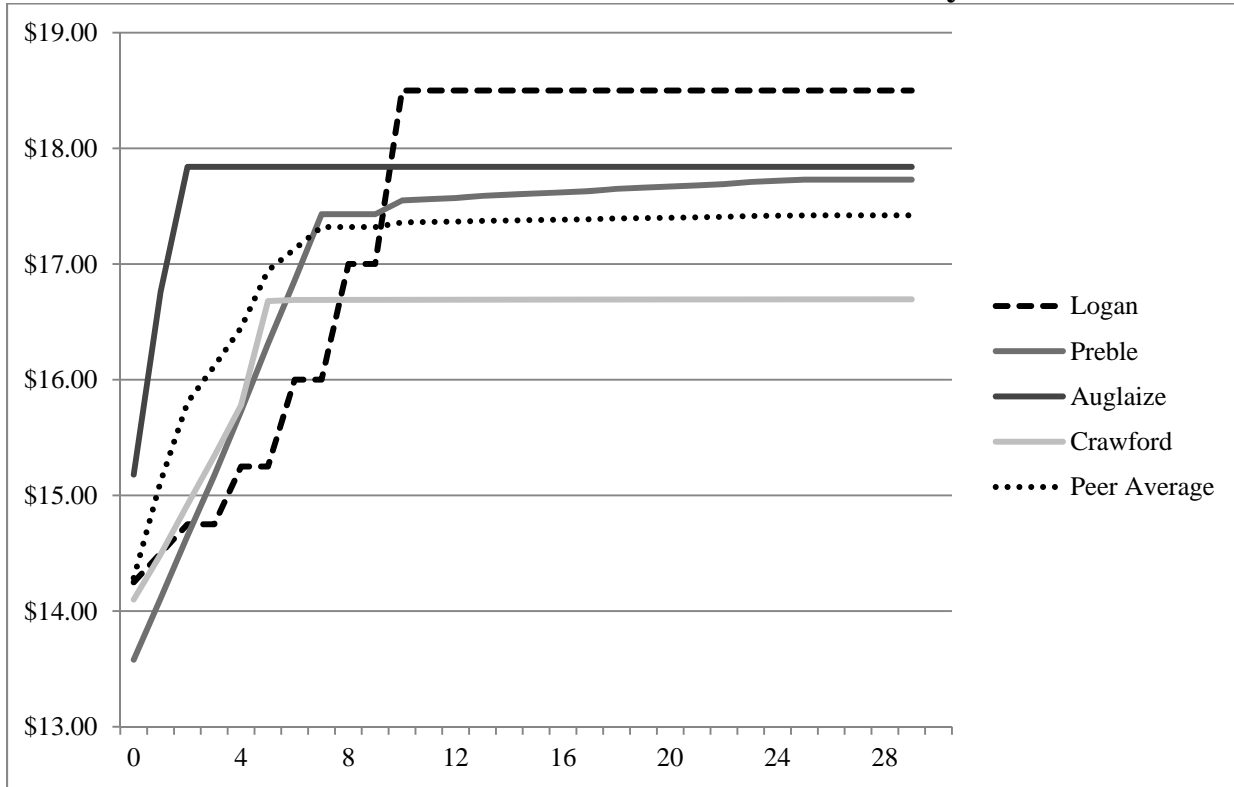
The Sheriff has a communications coordinator position that pays an additional \$3.75 per hour on top the of the normal pay rate. One other peer, Preble County, offers a similar stipend of \$1.00 per hour to be split evenly amongst designated dispatchers. Crawford County offers shift differentials of \$0.15 for second shift and \$0.10 for third shift. The communications coordinator pay in Logan County and Preble County, as well as Crawford County's shift differential, are not included in the salary schedule analysis.

¹ For example, according to LCSO winter midnight shifts are low volume periods.

² The Mercer County Sheriff's Office did not respond to requests for dispatch operations information. As a result, information from the Preble County Sheriff's Office was used instead.

Chart 1 shows the salary comparison between LCSO and the peers:

Chart 1: Communications Officer Career Salary - 2013



Source: Logan CSO, Auglaize CSO, Crawford CSO, Preble CSO

Chart 1 shows that the pay scale starts at an amount that is similar to peer average. Cumulative differences in pay rates result in lower career earnings until 10 years of service have been completed.

Table 3 shows a comparison of the total step schedule that illustrates the differences in pay at each step:

Table 3: Communications Officer Step Schedule Comparison - 2013

Step	LCSO	Peer Average	Difference	% Difference
0	\$14.50	\$14.40	\$0.10	0.7%
1	\$14.75	\$15.24	(\$0.49)	(3.2%)
2	\$15.00	\$15.93	(\$0.93)	(5.8%)
3	\$15.00	\$16.24	(\$1.24)	(7.7%)
4	\$15.50	\$16.58	(\$1.08)	(6.5%)
5	\$15.50	\$17.08	(\$1.58)	(9.2%)
6	\$16.25	\$17.27	(\$1.02)	(5.9%)
7	\$16.25	\$17.47	(\$1.22)	(7.0%)
8	\$17.25	\$17.47	(\$0.22)	(1.2%)
9	\$17.25	\$17.47	(\$0.22)	(1.2%)
10	\$18.75	\$17.51	\$1.24	7.1%

Source: Logan CSO, Auglaize CSO, Crawford CSO, Preble CSO

Note: Includes longevity; excludes shift differentials

Table 3 shows that the LCSO step schedule has lower pay rates than peers between the first and last steps. However, the top step is significantly higher than peer average.

Financial Implication: The Sheriff's Office would save approximately **\$7,800** annually by aligning all communications officers with a step schedule that is similar to the peers. Altering the step schedule would provide a competitive salary to the employees while reducing personnel costs.

R.3 Outsource placement of juveniles to an outside JDC

The Logan County JDC is operated by the Sheriff's Office for which the County makes a General Fund appropriation. Additionally, the County maintains a separate fund for the payment and reimbursement of education expenses for the residents held in the JDC. The JDC is staffed at all times by a corrections officer and a corrections supervisor. It is under the general direction of the Jail Administrator. A variety of support staff work to meet the educational, health, and nutritional needs of the residents.

The operation and funding of the Logan County JDC as a part of the Sheriff's Office is unique among the peers that were evaluated. The Auglaize, Crawford, and Mercer county sheriffs are not responsible for operating juvenile detention centers. As a result, three alternative peers were selected from juvenile detention centers in the northwest quadrant of Ohio. The peers are Central Ohio Youth Center, Marion County JDC, and Northwest Ohio Juvenile Detention, Training and Rehabilitation Center. None of the three peer counties' juvenile detention centers are operated by a sheriff's office or funded as a part of the budget of a sheriff's office. In fact, there are no JDCs operated by a sheriff's office other than LCSO. There are 39 total JDCs in the State of Ohio, of which 10 are run by boards of trustees, 28 overseen by juvenile courts, and 1 by a sheriff (LCSO).

Typically regional JDC funding comes from participating counties based on average daily counts. In addition to housing county or regional residents, JDCs establish out of jurisdiction per diem rates that are charged to other counties or cities that place residents in that JDC. LCSO has established a per diem rate of \$72. **Table 4** shows a comparison of the LCSO's JDC to the peer average.

Table 4: Juvenile Detention Center Comparison - 2012

	Logan	Peer Average	Difference	% Difference
Operating Expenditures	\$688,033	\$1,667,761	(\$979,727)	(58.7%)
Average Daily Count (ADC)	10.0	27.6	(17.6)	(63.8%)
Expenditures per ADC	\$68,803	\$60,472	\$8,331	13.8%
Average Security Staff per Shift	2.0	4.2	(2.2)	(52.0%)
Residents per Security Staff	5.0	6.6	(1.6)	(24.6%)
Out-of-Jurisdiction Per Diem Rate	\$72	\$93	(\$21)	(22.9%)

Sources: Logan CSO; Central Ohio Youth Center; Marion County JDC; Northwest Ohio Juvenile Detention, Training and Rehabilitation Center.

As shown in **Table 4**, the Logan County JDC operates with fewer corrections staff at a lower overall operating cost. However, the facility has a low ADC which means, due to the fixed costs associated with maintaining appropriate security and support staff, the JDC has a greater cost per ADC than the peers. The JDC staffing exceeds the minimum daytime staffing requirements under state law of one childcare worker per twelve residents. State law also requires at least one staff member be of the same sex as the residents who are currently housed. The JDC houses both male and female residents, so it would be difficult to reduce staffing to state minimums based on housed population.³

The majority of operating expenses are for personnel. Non-personnel related expenses represent an average of 6.9 percent of total expenses for years 2010-12. In 2012, the total of non-personnel expenditures was \$43,489; all of which were paid out of the General Fund. This amounted to \$119.15 per day for the facility to pay for supplies, equipment, services, repairs and other expenses.

Regionalization of juvenile detention centers is common. **Table 5** shows the various detention facilities that serve adjoining counties and counties where peer sheriffs serve.

Table 5: JDC Serving Adjoining and Peer Counties

Juvenile Detention Facility	Location	Counties Served
Logan County JDC	Logan County	Hardin, Logan
Marion County JDC	Marion County	Crawford, Marion, Morrow, Wyandot
West Central JDC	Miami County	Auglaize, Clinton, Darke, Mercer, Miami, Preble, Shelby
Central Ohio Youth Center	Union County	Champaign, Delaware, Madison, Union

Sources: Logan CSO, Marion County JDC, West Central JDC, Central Ohio Youth Center.

The area immediately surrounding Logan County is served with three juvenile detention facilities that house youths for 15 counties. The Sheriff's Office has made efforts to regionalize through a contract with Hardin County for three beds at the JDC at the per diem rate of \$72 per bed. This amount is paid annually regardless of whether the beds are used. The out-of jurisdiction per diem rates for the peers ranged from \$63 to \$125. So while the contracted JDC per diem rate is lower than peer average, it is not the lowest rate available in the region.

³ OAC 5139-37-11

LCSO should seek to place juvenile residents with local regional detention centers and discontinue operations at the JDC. If the average daily count of 10 is used, charges for detention for one year at an average detention per diem rate of \$93 would mean annual costs of \$339,450 compared to the 2012 operational costs of the JDC of \$562,000 for a savings of \$222,550 annually. Additional costs to Logan County could reduce this savings estimate based on the contractual agreements for housing residents, such as transportation and health care, and would depend on the need. Marion County JDC, for example, indicates that they charge a daily rate and that education charges are billed to the juvenile's home school district, the parents are responsible for all medical costs, and the sending County is responsible for transporting juveniles to and from court dates as required.

Financial Implication: Based on outsourcing juvenile offenders, LCSO could save **\$222,500** annually on JDC operations and represents funds re-allocable within the Office or to other County General Fund budgets.

R.4 Reduce the vehicle fleet and develop a replacement plan

LCSO maintains 34 vehicles in its fleet, including 19 marked and 15 unmarked vehicles.⁴ According to the Sheriff, the Logan County Commissioners allocate financial resources to the Sheriff's Office to spend on its operations each year. The Sheriff can spend this amount at the discretion of the Office. LCSO budgets to satisfy all the other programs in the Office, and vehicle purchasing/replacement decisions are made last. As a result, vehicles are replaced on an *ad hoc* basis, as resources become available, and the Office does not link these replacements to any strategic planning/budgeting process.

In the past, LCSO typically replaced four to five vehicles per year. However, in recent years, the Office replaced vehicles each year based on the availability of funds at an average cost of \$25,000 per vehicle. For example, in 2011, LCSO replaced three cars with two Ford Explorer police interceptors and one Ford Fusion. In addition, one Chevrolet Silverado pickup was purchased for Animal Control out of Animal Control funds. However, in 2012, the Office only purchased two Ford sedan interceptors at an approximate cost of \$50,000.

Table 6 compares LCSO's fleet-related statistics to the peers.

⁴ Unmarked vehicles are not marked with Sheriff's Office insignia or standard colors.

Table 6: Sheriff's Office Fleet Comparison – 2012

	LCSO	Peer Average	Difference	% Difference
Vehicle Expenditures ¹	\$217,934	\$164,950	\$52,984	32.1%
Total Vehicles	34 ²	28.3	5.7	20.1%
Marked	19	19.7	(0.7)	(3.6%)
Unmarked	15	8.7	6.3	72.4%
Average Age (Years)	5.3	6.6	(1.3)	(19.7%)
Average Mileage (Odometer)	97,882	100,314	(2,432)	(2.4%)
Residents	45,474	43,185	2,289	5.3%
Road/Detective FTEs	17.1	17.9	(0.8)	(4.5%)
TOTAL VEHICLES				
Expenditures per Vehicle	\$6,410	\$5,829	\$581	10.0%
Vehicles per 1,000 Residents	0.8	0.7	0.1	14.3%
Vehicles per Road Staff FTE	2	1.7	0.3	17.6%
MARKED VEHICLES				
Vehicles per 1,000 Residents	0.4	0.5	(0.1)	(20.0%)
Vehicles per Road Staff FTE	1.1	1.2	(0.1)	(8.3%)
Percentage of Total Vehicles	56%	69%	(13%)	(18.8%)
UNMARKED VEHICLES				
Vehicles per 1,000 Residents	0.3	0.2	0.1	50.0%
Vehicles per Road Staff FTE	0.9	0.5	0.4	80.0%
Percentage of Total Vehicles	44%	31%	13%	41.9%

Source: LCSO, the peers, and the Ohio Department of Development

Note: Vehicle expenditures include maintenance, repairs, vehicle replacement, and fuel purchases.

¹ Vehicle expenditures include vehicle maintenance and repair, fuel, and replacement cost.

² LCSO's total vehicles includes two unmarked vehicles mostly used for the JDC and one Animal Control pickup truck.

Table 6 shows that LCSO maintains a significantly higher percentage of unmarked vehicles (80 percent more per Road FTE) and exceeds the peer average in total vehicles per 1,000 residents by over 14 percent, and vehicles per road staff FTE by nearly 18 percent.

The USDOJ Bureau of Justice Statistics report on *Sheriffs' Offices* (2003) indicates that for sheriffs' offices serving 25,000 to 49,999 residents, unmarked vehicles typically comprise 25 percent of total vehicles. LCSO exceeds this benchmark by approximately 19 percent, while the peer average exceeds it by only 6 percent. By reducing the fleet from 15 to 9 unmarked vehicles, LCSO can achieve annual cost savings in maintenance/repairs and fuel. However, the remaining vehicles may be required to patrol additional square miles, thereby increasing wear and tear. Since two of the unmarked vehicles are used by the JDC, eliminating 4 unmarked vehicles in accordance with a formal vehicle replacement policy, the Sheriff's Office can further improve service delivery ratios, and bring the Office more in line with peer average and USDOJ benchmarks.

According to the ICMA article, *Vehicle Replacement Planning 101: A Key to Meeting Challenges on the Road Ahead* (2003), a formal vehicle replacement plan should stipulate those criteria to be considered when making a replacement decision (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. In addition, the American Public Works Association

(APWA) *Public Works Management Practices Manual* (2011) 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.

Without a formal plan, the LCSO cannot effectively plan and budget for vehicle replacement and/or vehicle repairs. As a result, LCSO operates older, higher mileage vehicles which cost more, on a per vehicle basis, to maintain and repair, compared to the peer average. As **Table 6** shows, LCSO expenditures per vehicle are higher than the peer average by nearly 10 percent. 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. By developing a formal vehicle replacement plan LCSO can more effectively link replacement decisions to available resources. Moreover, by developing this plan in conjunction with recommended fleet reductions, LCSO can shorten its fleet replacement schedule while tracking and minimizing costs associated with maintenance/repairs and fuel.

Financial Implication: The elimination of 4 unmarked vehicles, can expect to achieve an annual cost avoidance of approximately **\$25,640** for maintenance and fuel (approximately \$6,410 per vehicle). This implication does not include potential one time revenue enhancements from the sale or disposal of the vehicles.

R.5 Solicit competitive bids for jail kitchen food and supplies

The Logan County Sheriff's Office operates a kitchen at the jail that employs 3.3 FTE employees and uses inmate help when appropriate.

Table 7 compares Logan CSO's food service function with those of the peers.

Table 7: Sheriff's Office Food Service Comparison

	LCSO	Peer Average	Difference	% Difference
Food Service Expenditures	\$129,166	\$126,063	\$3,103	2.5%
Food Service FTEs	3.3 ¹	1.5	1.8	120%
Average Daily Count (ADC)	71	74	(3)	4.1%
Food Service Expenditures Per ADC	\$1,819	\$1,704	\$115	6.7%
Cost per ADC meal	\$1.66	\$1.56	\$0.10	6.4%

Source: Logan CSO, the peers, and ODRC

Note: Crawford CSO outsources food service.

¹ Excludes 1 Food Service FTE at the JDC.

Logan CSO's total food service expenditures exceeded the peer average by approximately \$3,100 in 2012. Similar to Mercer CSO and Auglaize CSO, Logan County Sheriff's Office performs this function in-house, while others such as Crawford CSO outsource this service to an outside contractor. When compared to the peer average, LCSO spends approximately \$115 (6.8 percent) more per ADC. The Crawford CSO is the only peer that outsources its food service operation and also spends more per ADC and per meal than the other peers.

Logan CSO does not solicit competitive bids or issue formal RFPs when procuring goods such as food service items.

Pursuant to ODRC's minimum standards for full-service jails, the Logan County Sheriff's 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.

In its *Ohio Jail Administrator's Handbook*, (2008) ODRC recommends that law enforcement agencies solicit competitive bids and/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 soliciting competitive bids and/or issuing formal RFPs when procuring goods in accordance with ODRC-recommended procurement practices, LCSO incurs additional costs which could otherwise be mitigated; thereby ensuring more efficient service delivery.

Financial Implication: If LCSO uses competitive bidding to reduce expenditures per meal to a level commensurate with the highest peer in-house food service operation (\$1.40 per meal), it could save \$0.26 per meal. Based on LCSO's target capacity of 70 inmates being served 3 meals per day for 365 days per year, their annual savings could be approximately **\$19,900** ($70 \times 3 \times 365 \times \$0.26 = \$19,929$).

R.6 Develop formal financial management standard operating procedures (SOPs)

LCSO's financial processes are not available in written form and are known only to key employees with extensive institutional knowledge. The Administrative Secretary is primarily responsible for processing payroll, while the Program Director/Grant Administrator performs grant-related activities. Similar to peers, LCSO has not established formal policies or SOPs for these functions. Should one of these employees be unavailable, replacement personnel may be unable to effectively perform the necessary procedures and critical tasks. Therefore, the absence of SOPs for these functions may potentially weaken LCSO's control environment.

Although sheriffs' offices vary in size, accounting requirements are generally 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.

According to GFOA's *Recommended Budget Practices* (2005), 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* (2004) 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.

The comprehensive SOPs will 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.

R.7 Develop a long-term strategic plan

The strategic plan should also incorporate financial forecasts and capital replacement plans.

In budgeting practice, LCSO has traditionally focused on annual priorities and emphasis was placed on daily operations rather than long-term planning. By not implementing a strategic plan, the Office is reactive rather than proactive in the face of ordinary management problems. Moreover, the funding level for LCSO is set by the County Commissioners, and as a result it is vulnerable to imposed reductions in funding in times of economic distress. Even though the funding level is set by the County Commissioners, the Office has the final decision on how to spend its budgeted funds. As such, the Office can take steps to better plan for its use of funds in the future.

As an example, the Office has not established a plan for the replacement of vehicles (see **R.4**). Decisions on whether to purchase vehicles are made annually, according to immediate needs and the amount of unexpended money remaining in the Office's general fund appropriations. There are no appropriations made specifically for vehicle replacements. This methodology does not allow for the planned replacement of the Sheriff's vehicle fleet. In addition, the Office has not implemented a multi-year financial forecasting process.

Recommended Budget Practices (GFOA, 2005) recommends strategic planning in order to anticipate and respond appropriately to changes in the environment, to increase effectiveness, and to achieve consensus on strategies and objectives. The planning process should include identifying critical issues, developing strategies to achieve goals, creating an action plan, and reassessing the plan periodically. GFOA also suggests developing a multi-year capital plan that covers at least three or more years. GFOA strongly encourages government entities to develop a multi-year financial forecasting plan. Financial forecasting can assist LCSO in evaluating financial risk, identifying future financial commitments and resource demands, assessing the levels for capital investment, and understanding its ability to sustain certain service levels. By directly linking strategic planning to financial conditions and long-term objectives, LCSO will be in a better position to address long-term demands and potential options. By developing a

financial forecast, the Office can better anticipate the impact of funding changes. Strategic planning will allow LCSO to more effectively manage its resources and to provide effective and affordable levels of public services.

LCSO should develop and annually update a strategic plan that includes performance measures and ties decisions to long-term planning. The plan should link to an annually updated five-year financial forecast which would reflect the changing financial climate of the county and provide alternative options. The plan should include capital replacement plans for equipment and vehicles in all divisions including road and detective, jail, juvenile detention, and dispatching. Linking these plans and creating contingent scenarios will allow the Office to develop a strategy to handle future challenges as well as provide benchmarks to measure success. Including performance standards and tying evaluations to these goals will provide information on the Office's progress.

R.8 Relocate any backup servers to a secure offsite location

LCSO's Communications Division is responsible for receiving and dispatching calls for police, fire, and EMS service county-wide. The Sheriff's Office and Bellefontaine are the two public safety answering points in Logan County, and the Communications Division serves all of Logan County with the exception of the City of Bellefontaine. Each serves as the secondary answering point for the other in the event a call cannot be connected. Additionally, the Sheriff's Office is the primary answering point for all cell phone 9-1-1 calls in the county.

The Communications Division is located within the same building where the Sheriff's office and the jail are located. All of the computer equipment and backup servers used for dispatching are located in the same room within that building. The Auditor of the City and County of Denver, Colorado conducted a performance audit of the Denver Police Department dated December 2012. According to the Denver performance audit, "Technology Services must relocate the backup server offsite, away from the Safety data center. The new location should be far enough away so that the new location is not subject to the same hazards, such as fire, broken water pipes, or a tornado. The new location should also meet Criminal Justice Information Services access control requirements." Examples of offsite storage locations could be at other County buildings, local school district locations, and business locations. By storing backup information on-site, the Sheriff's Office risks the loss of both primary and backup systems in the event of a catastrophe.

R.9 Establish written procedures and a cost-analysis process for contracting services

LCSO has service contracts for patrol services with outside entities. During 2012, LCSO was contracted to provide public safety for four villages and a township in the county. Specifically, LCSO has negotiated contracts for Road and Detective Division with the following villages and township: Village of Belle Center, Village of Huntsville, Village of Lakeview, Village of Quincy, and Stokes Township. In 2013, all of these contracts were renewed for another year. The Office also has a contract to provide Hardin County with jail beds at its juvenile detention center facility on a per diem rate basis.

The contracts between the local governments and LCSO provide some detailed reimbursement of costs for the level of services the Sheriff and officials have agreed to provide. The costs covered are salaries and benefits including retirement and Medicare. In addition, the local governments reimburse the Sheriff's Office for fuel and maintenance for patrol cars. For example, in 2012, the contracts stipulated that the Sheriff's Office be paid \$26.00 per hour for every hour of service. LCSO provided a detailed reimbursement of the hourly costs as follows: \$20.00 paid to the officer providing the service in salary, \$3.62 for pension benefits, \$0.29 for Medicare, and \$2.09 for fuel and car maintenance.

Logan County's current full service Jail facility with 140 beds was built in 2000. The facility can hold both male and female inmates. The Sheriff's Office also contracts with Hardin County to provide on average, 3 beds per day at its Juvenile Detention Center (JDC). The Sheriff determines the per diem rate which is negotiated with the client county. This contract has been ongoing for several years, and the 2012 contract cost for Hardin County is an average of three beds, but not to exceed four beds at \$80 per diem for each bed. However, a review of the contract revealed that in recognition of the prior capital improvement contribution attributable to Hardin County, it received an \$8.00 per day per bed discount below the average per diem rate of \$80.00.

Pursuant to requirements of ORC § 311.29, "sheriffs' offices shall be reimbursed by the contracting subdivision for the actual costs incurred by the sheriff for such policing including, but not limited to, the salaries of deputy sheriffs assigned to such policing, the current costs of funding retirement pensions and of providing workers' compensation, the cost of training, and the cost of equipment and supplies used in such policing, to the extent that such equipment and supplies are not directly furnished by the contracting subdivision, authority, county, or Chautauqua assembly."

The Government Finance Officers Association (GFOA) in its best practices white paper *Establishing Government Charges and Fees* (1996) supports the use of charges and fees as a method of financing governmental goods and services. GFOA makes the following recommendations about the charge and fee setting process:

1. "A formal policy regarding charges and fees should be adopted. The policy should identify what factors are to be taken into account when pricing goods and services. The policy should state whether the jurisdiction intends to recover the full cost of providing goods and services. It also should set forth under what circumstances the jurisdiction might set a charge or fee at more or less than 100 percent of full cost. If the full cost of a good or service is not recovered, then an explanation of the government's rationale for this deviation should be provided. Some considerations that might influence governmental pricing practices are the need to regulate demand, the desire to subsidize a certain product, administrative concerns such as the cost of collection, and the promotion of other goals.
2. The full cost of providing a service should be calculated in order to provide a basis for setting the charge or fee. Full cost incorporates direct and indirect costs, including operations and maintenance, overhead, and charges for the use of capital facilities. Examples of overhead costs include: payroll processing, accounting services, computer usage, and other central administrative services.

3. Charges and fees should be reviewed and updated periodically based on factors such as the impact of inflation, other cost increases, the adequacy of the coverage of costs, and current competitive rates.
4. Information on charges and fees should be available to the public. This includes the government's policy regarding full cost recovery and information about the amounts of charges and fees, current and proposed, both before and after adoption.”

LCSO has initiated contracts for services for both its Road and Detective Division/detectives unit and jail, which is helping to maximize efforts for public safety within the County. Although the Sheriff contracts with some smaller governments, a formal contracting process is not in place to ensure that the Sheriff is effectively recouping all costs associated with providing services to the external agencies.

Observations: Economy, Efficiency, Effectiveness

O.1 Operating with fewer sworn officers

As of 2012, LCSO had 70.3 full-time equivalent (FTE) employees. **Table 8** shows demographic and workload ratios comparing LCSO's staffing levels with those of Auglaize CSO, Crawford CSO, and Mercer CSO. Intermittent employees for LCSO and the peers were excluded from this analysis. Staffing ratios in comparison to peers can provide variances, whether positive or negative, for additional analysis and insight for staffing recommendations.

Table 8: Sheriff's Office Workload Ratio Comparison – 2012

	LCSO	Peer Average	Difference	% Difference
Jurisdiction (Square Miles)	458.5	422.3	36.2	8.6%
Population	45,474	43,185	2,289	5.3%
Part-I Incidents ¹	760.0	242.3	517.7	213.7%
Dispatch Incidents	13,515	4,599	8,917	193.9%
Staffing				
Administration Total ²	8.2	7.2	1.0	13.9%
Road/Detectives Total ³	17.1	17.9	(0.9)	(5.0%)
Communications Total	9.0	8.4	0.6	7.1%
Jail Total	21.2	24.3	(3.1)	(12.8%)
Other Functions				
Court Security	2.0	1.8	0.2	11.1%
Dog Warden	1.0	0.0	1.0	NA
JDC Staff ⁴	11.8	0.0	11.8	NA
Total FTE's	70.3	59.5	10.8	18.2%
Ratios				
Part-I Incidents per 1,000 Pop.	16.7	5.6	11.1	198.2%
Part-I Incidents per Total FTE	10.8	4.0	6.8	170.0%
Part-I Incidents per Road FTE	44.4	14.8	29.6	200.0%
Dispatch Incidents per 1,000 Pop.	297.2	106.9	190.3	178.1%
Dispatch Incidents per Total FTE	192.2	77.3	114.9	148.6%
Dispatch Incidents per Road FTE	790.4	279.5	510.8	182.7%
Total FTE per 1,000 Pop.	1.6	1.4	0.2	14.3%
Road FTE per 1,000 Pop.	0.376	0.414	(0.0)	0.0%

Sources: LCSO and Auglaize, Crawford, and Mercer county sheriff's offices.

Note 1: 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.

Note 2: Dispatch incident data was obtained from 911 dispatchers for calls in categories such as: alarms, auto accidents, domestics, suspicious persons, traffic stops, etc. A detailed table is included in **Appendix B: Table B6**.

¹ 2011 information was used as it was the most up-to-date information available at time the audit was released.

² Administration FTE's include Administrative Assistant, Administrative Secretary, Case Manager, Civil Officer, and Records Clerk as well as the Sheriff, Chief Deputy, Communications/IT Sergeant, and Jail Administrator.

³ Includes Evidence Technician.

⁴ Peers in this table do not operate a JDC. See **R.3** for JDC discussion.

Overall, LCSO serves approximately 5 percent more residents over a larger jurisdiction, compared to the peer average. In addition, patrol deputies/detectives handle approximately 200 percent more Part-I incidents and 183 percent more dispatch incidents per Road and Detective Division FTE compared to the peer average. Detailed staffing information can be found in **Appendix B: Table B5**.

Table 9 summarizes Logan County's Part-I crime and dispatch incident data, as reported by the Office from 2010-2012. 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. The three year data indicates the trends for Part-I and dispatch incidents and is useful for future staffing decisions.

Table 9: Logan County's Part-I Crime and Dispatch Incidents 2010-12

	2010	2011	Annual Change	2012	Annual Change	3-Year Change
Annual Expenditure	\$4,663,754	\$4,884,297	4.7%	\$4,611,294	5.6%	(1.1%)
Total Population	45,858	45,638 ¹	(0.5%)	45,474	(0.4%)	(0.8%)
Violent Incidents ²	22	14	(36.4%)	13	(7.1%)	(40.9%)
Per 1,000 Population	0.5	0.3	0.2%	0.3	0.0%	(40.0%)
Property Incidents ³	426	493	15.7%	747	51.5%	75.4%
Per 1,000 Population	9.3	10.8	16.1%	16.4	51.9%	76.3%
Total Part-I Incidents	448	507	13.2%	760	49.9%	69.6%
Per 1,000 Population	9.8	11.1	13.3%	16.7	50.5%	70.4%
Total Dispatch Incidents	13,833	14,884	7.6%	13,515	(2.3%)	2.4%
Per 1,000 Population	294.7	326.1	10.7%	297.2	(8.9%)	0.9%
Expenditures Per 1,000 Population	\$101,700	\$107,023	5.2%	\$101,405	(5.2%)	0.0%

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

¹ 2011 Logan County population estimate only.

² Part-I violent incidents include assault, homicide, and rape. This report uses 2009, 2010, and 2011 statistics since 2012 data are not yet available.

³ Part-I property incidents include burglary, robbery, motor vehicle theft, and other thefts. This report uses 2009, 2010, and 2011 statistics since 2012 data are not yet available.

Table 9 shows that, over the past three years, LCSO has experienced a 40.9 percent decrease in Part-I violent incidents and a 75.4 percent increase in Part-I property incidents for a combined 69.6 percent increase in all Part-I incidents. The County's population declined 0.8 percent during this period and, according to the US Census Bureau, is projected to continue to decline in the near term. While LCSO performance does not currently appear to be impacted by this increase in Part-I incidents, they should continue to monitor crime trends and adjust staffing appropriately.

Financial Implication: If LCSO were to staff the same number of Road and Detective Division officers per 1,000 population as the average peer does, they would need 1.7 FTE more officers. LCSO's ability to operate with fewer Road and Detective Division officers is saving the county **\$85,425** annually. This is based on an entry-level salary, with 40 percent benefits, of \$50,250 per officer for 1.7 FTE sworn officers.

O.2 Operating with fewer corrections officers

Pursuant to Ohio Revised Code (ORC) § 341.01, county sheriffs shall have charge of the county jail and all persons confined therein. The sheriff shall keep such persons safely, attend to the jail, and govern and regulate the jail according to the minimum standards for jails in Ohio as promulgated by the Ohio Department of Rehabilitation and Corrections' (ODRC) Bureau of Adult Detention (the Bureau).

LCSO's adult jail is a 140 bed facility, but has been capped by LCSO to serve an average of 70 beds a day with 3.0 FTE staff; including 2.0 FTE corrections officers and 1.0 FTE corporal per day. According to LCSO, the reason for the cap is to avoid potential liability because the Office lacks the personnel to properly staff the full 140 bed capacity. After three juvenile prisoners assaulted a guard and escaped in 2012, LCSO purchased 32 monitoring cameras, installing them in both the Juvenile Detention Center (JDC) and the adult jail allowing for more visual monitoring with minimum staffing.

As of 2008, Ohio's jail system is composed of five primary classifications, including 92 full-service jails, 13 minimum security jails, 90 twelve-day jails, 18 twelve-hour jails, and 136 temporary holding facilities for a total of 349 recognized facilities. Most jails within these classifications were inspected annually by the Bureau until 2008. ODRC then suspended the inspections but have started inspections again within the last year.

ODRC is required to promulgate *Minimum Standards for Jails in Ohio*, to serve as criteria for the investigation and supervisory responsibilities vested in the Bureau. According to ODRC, these standards reflect input received from the Ohio Jail Advisory Board, which is comprised of representatives from the following:

- Buckeye State Sheriff's Association;
- Ohio Association of Chiefs of Police;
- County Commissioners Association of Ohio;
- Ohio Municipal League;
- Ohio Prosecuting Attorneys' Association;
- Ohio Township Association; and
- Ohio Judicial Conference.

ODRC maintains that these minimum standards represent a "consensus of professional opinion and research of legal requirements, other standards, and management experience. They are considered to be the minimum conditions necessary to ensure the safe, efficient, effective, and legal operation of a jail. The standards serve as the basis for evaluating Ohio jails both individually and collectively, and for developing courses of action for needed improvements. Standards are subject to ongoing revision as legal precedents, existing problems, needs, and capabilities change. Officials responsible for the management, operation, and funding of adult detention facilities should review these standards as a framework within which to plan and initiate changes necessary to meet contemporary corrections concepts, practices, and requirements." However, staffing requirements are not specifically listed in the minimum standards.

In late 2008, the Bureau of Adult Detention approached research staff from the ODRC and the Ohio Office of Criminal Justice Services about conducting a comprehensive statewide jail evaluation. The evaluation was completed, revised in June of 2012 and contains recommendations and identified best practices for Ohio full service jails. A staffing recommendation and best practice in the report states “Jails should ensure that inmate to full-time security staff ratios do not exceed 3.5:1.”

Table 10 uses ODRC-established workload measures (e.g., number of adult and juvenile bookings and average daily inmate count) to compare LCSO’s Jail/Corrections Division staffing levels (including clerical) to the peers.

Table 10: Sheriff’s Office Corrections Staffing Comparison – 2012

	LCSO	Peer Average	Difference	% Difference
ODRC-Rated Bed Capacity	140	101	39	38.6%
ADC (Average Daily Count)	71	73.7	(2.7)	(3.7%)
Per Total FTE	3.2	3.0	0.2	0.3%
Per Corrections Officer FTE	4.8	3.8	1.0	26.3%
Over (Under) Capacity	(49.3%)	(27.0%)	(22.3%)	(82.6%)
Total FTEs	21.2	24.3	(3.1)	(12.8%)
Clerical/Other	1.0 ¹	0.2	0.8	400.0%
Medical	2.2 ²	0.7	1.5	214.3%
Food Service	3.3 ³	2.3	1.0	43.5%
Corrections Officers	14.7 ⁴	21.1	(6.4)	(30.3%)
Bookings	2,003	1,287	716	55.6%
Per Total Jail FTE	90.2	54.1	36.1	66.7%
Per Clerical FTE	2,003	2,574	(571)	(22.2%)
Standard Tested ⁵	68	60	8	13.3%
Standard Passed	62	59.7	2.3	3.9%
Compliance Rating	91.2%	99.5%	(8.3%)	(8.3%)

Source: LCSO, peer sheriffs’ offices, and ODRC

Note: LCSO capped capacity at 70 ADC to use current staffing levels.

¹ Includes 1 Maintenance Tech FTE.

² Corrections-related medical service includes 0.8 Doctor FTE and 1.4 Nurse FTEs.

³ Excludes 1 Food Service FTE at Juvenile Detention Center (JDC).

⁴ Includes 3 Corporal FTEs and 11.6 corrections officer FTEs (excludes JDC staff).

⁵ ODRC’s 2008 Inspection Report was used as the most recently completed report available.

The Logan County Jail is under capacity based on the 140 bed overall design capacity, but has maintained capacity at the capped level of 70 beds. Peer jails are all under capacity. In addition, LCSO’s compliance rating, as reported by ODRC in annual jail inspections, falls below the peer average as **Table 10** shows. In 2008, which was the most recent time the ODRC report was issued, LCSO received 91.2 percent in its compliance rating, and that was the lowest rating of the four county sheriff’s offices compared.

In 2012, LCSO exceeded the peer average number of beds per corrections officer FTE by approximately 34 percent based on the current ADC. In addition, based on the recommended best practice from the 2008 (updated 2012) ODRC statewide jail evaluation report, LCSO should

have 20 full time security staff. Currently, LCSO has 14.7 for a difference of 5.3 staff. While this variance would indicate that LCSO could hire staff to bring the Office more in line with the peers, current operations of the jail do not appear to be negatively impacted, other than the excessive overtime discussed in **R.1**. Additional correctional officer staff costs could be offset by savings from reduced overtime payments.

Financial Implication: LCSO's ability to operate with fewer correctional officers than its peers or industry standards is saving the county **\$189,280** annually. This is based on an entry-level salary, with 40 percent benefits, of \$37,856 per officer for 5.0 FTE correctional officers.

Appendix A: Scope and Objectives

Generally accepted government auditing standards require that a performance audit be planned and performed so as to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on audit objectives. Objectives are what the audit is intended to accomplish and can be thought of as questions about the program that the auditors seek to answer based on evidence obtained and assessed against criteria.

In consultation with the City, OPT identified the following scope areas for detailed review: financial management, human resources management, and operational management. Based on the agreed upon scope, OPT developed objectives designed to identify improvements to economy, efficiency, and / or effectiveness. Objectives and scope areas assessed in this performance audit include:

- **Financial Management**
 - How do the client's expenditures compare to peers?
 - How have the client's expenditures changed over time?
 - Has the client developed comprehensive planning strategies that help to manage financial activities and make sound business decisions in accordance with best practices?
 - Is the client effectively using planning strategies (i.e. capital, strategic planning, etc.) to help manage operational needs with consideration of fiscal restraints?
 - Does the client have safeguards to minimize the risk data loss?
- **Human Resources Management**
 - How do salaries for employees compare to peer average?
 - How does the percentage of overtime to total compensation compare to benchmarks?
- **Operational Management**
 - How does the jail staff level compare to the peer average based on workload measures?
 - How does the dispatching staffing level compare to the peer average based on the workload measures?
 - How does the administrative staff (clerks and support staff) compare to the peer average?
 - How does the road patrol staffing compare to the peer average based on workload measures?
 - Is the Sheriff's Office structured appropriately to ensure maximum span of control, compliance with ORC, and in-line with the peers?
 - Assess jail operations including workflow and workload assessments.
 - What are the current corrections staffing levels for the department compared to the peers?
 - Are jail operations run efficiently and effectively when compared to peers and industry standards (if any)?

- Does the department have contracts with vendors for food, medical, or mental health services?
- Has the Office developed formal SOPs to guide staff in the performance of critical financial activities, including payroll processing, cash handling, and grant writing?
- How do the juvenile detention center's costs compare to peers?
- Has the Department developed a preventive maintenance plan, vehicle replacement plan, and a tracking system which is in line with best practices?
- Does the Sheriff's Department monitor its effectiveness of providing services for the townships and other agencies?
- Does the department have prisoner housing contracts with other entities?
- Is there an option for the County to contract with other agencies to help offset costs of jail operations?
- Is the County's pay to stay program and the per diem rates in line with standards and help offset costs of jail operations? Are these rates comparable to peer rates?

Appendix B: Background Financial Tables

Table B1 shows the Office's three year financial trend for 2010, 2011, and 2012.

Table B1: Three-Year General Fund Expenditures by Category

Category	2010	2011	2012	2010-11 % Change	2010-12 % Change
Personnel ¹	\$3,403,309	\$3,470,978	\$3,507,038	2.0%	3.0%
Supplies	\$308,375	\$378,069	\$356,040	22.6%	15.5%
Equipment	\$128,594	\$153,362	\$35,526	19.3%	(72.4%)
Services	\$149,617	\$83,778	\$71,045	(44.0%)	(52.5%)
Repairs	\$46,576	\$73,509	\$49,228	57.8%	5.7%
Other Expenses	\$44,689	\$55,708	\$30,014	24.7%	(32.8%)
Allowances	\$29,769	\$29,769	\$29,769	0.0%	0.0%
Total General Fund	\$4,110,929	\$4,245,172	\$4,078,660	3.3%	(0.8%)

Source: LCSO financial information

¹Personnel expenditure does not include health insurance as these are paid by the County for all County offices.

Compared to 2010, the Office decreased its general fund expenditures by 0.8%. Services decreased the most, consistently decreasing over the three years presented. Personnel expenses include salary, overtime, pension, and payroll taxes. Supplies expenses include food, fuel, and other consumable supplies.

Table B2 shows the Office's expenditures by department.

Table B2: Three-Year General Fund by Department

Department	2010	2011	2012	2010-11 % Change	2010-12 % Change
Administration	\$1,143,897	\$1,082,716	\$1,053,156	(5.3%)	(7.9%)
Road & Detective Division	\$1,200,433	\$1,339,593	\$1,246,757	11.6%	3.9%
Jail	\$1,156,057	\$1,223,322	\$1,217,178	5.8%	5.3%
Juvenile Center	\$610,542	\$599,541	\$561,569	(1.8%)	(8.0%)
Total General Fund	\$4,110,929	\$4,245,172	\$4,078,660	3.3%	(0.8%)

Source: LCSO financial information

Table B2 shows that the Road and Detective Division and the Jail increased expenditures between 2010 and 2012. These increases are driven primarily by personnel and supplies expenditures. Between 2010 and 2012, the Road and Detective Division saw an increase of \$102,227 in personnel and \$32,267 in supplies expenditures; this was offset by a decrease of \$89,715 in equipment expenditures. During the same period, the jail saw an increase of \$49,101 in personnel and \$13,363 in supplies expenditures.

Table B3 compares the client to the peers in terms of expenditures.

Table B3: General Fund Expenditure Comparison - 2012

Category	LCSO	Peer Average	Difference	% Difference
Personnel ¹	\$3,507,038	\$2,834,707	\$672,331	23.7%
Supplies	\$356,040	\$168,609	\$187,431	111.2%
Equipment	\$35,526	\$76,332	(\$40,806)	(53.5%)
Services	\$71,045	\$408,740	(\$337,695)	(82.6%)
Repairs	\$49,228	\$58,450	(\$9,222)	(15.8%)
Travel and Training	\$0	\$4,183	(\$4,183)	(100.0%)
Other Expenses	\$30,014	\$47,485	(\$17,471)	(36.8%)
Allowances	\$29,769	\$30,506	(\$737)	(2.4%)
Transfers Out	\$0	\$10,293	(\$10,293)	(100.0%)
Total	\$4,078,660	\$3,639,304	\$439,356	12.1%
Total Less Dog Warden and JDC Expenditures²	\$3,463,150	\$3,639,304	(\$176,154)	(4.8%)

Source: Logan, Auglaize, Crawford, and Mercer counties

¹Does not include health insurance.

²Expenditures for the Dog Warden and JDC for 2012 were \$53,941 and \$561,569, respectively.

Table B3 shows that LCSO had general fund expenditures that were 12.1 percent more than the peers in 2012. It is important to note that LCSO operates a juvenile detention center, which is an operation that is not traditionally run by a sheriff's office. The peers do not operate a JDC, rather each is served by a regional JDC. In addition, LCSO has the expenditures associated with the dog warden included in its budget, while the peers do not. These additional expenditures should be taken into consideration when comparing the general fund expenditures between the client and its peers.

Table B4 below compares the general fund expenditures of LCSO and peers on per resident and per square mile basis.

Table B4: General Fund Cost Ratios - 2012

Category	LCSO	Peer Average	Difference	% Difference
Residents	45,474	43,355	2,333	5.4%
Square Miles	458	422	37	8.7%
Cost per Resident	\$89	\$84	\$6	6.9%
Less Dog Warden and JDC	\$76	\$84	(\$8)	(9.5)
Cost per Square Mile	\$8,897	\$8,749	\$148	1.7%
Less Dog Warden and JDC	\$7,562	\$8,749	\$1,187	(13.6%)

Source: Logan, Auglaize, Crawford, and Mercer counties

Table B4 shows that on a per resident basis the Office is spending 6.9 percent more per resident than peer average. Likewise, LCSO is spending 1.7 percent more than the peers on a cost per square mile basis. However, considering the costs less the Dog Warden and JDC, LCSO is below the peer average cost ratios of 9.5 percent per resident and 13.6 percent per square mile. LCSO has more residents and also covers more square miles than the peer average, which leads to a larger service area.

Table B5: Sheriff's Office Staffing Comparison – 2012

	Logan	Auglaize	Crawford	Mercer	Peer Average	Difference
Administration						
Sheriff	1.0	1.0	1.0	1.0	1.0	0.0
Chief/Major	1.0	1.0	1.0	1.0	1.0	0.0
Captain/Lieutenant	1.0	2.0	0.0	1.0	1.0	0.0
Sergeant	1.0	0.0	1.0	1.0	0.7	0.3
Civilian Administrator	0.0	0.0	0.0	1.0	0.3	(0.3)
Support Staff	4.2	3.0	3.0	3.5	3.2	1.0
Total	8.2	7.0	6.0	8.5	7.2	1.0
Road and Detectives						
Captain/Lieutenant	0.0	1.0	3.0	2.0	2.0	(2.0)
Sergeant	3.0	4.0	1.0	3.0	2.7	0.3
Deputy²	14.1	17.7	11.0	10.9	13.2	0.9
Total	17.1	22.7	15.0	15.9	17.9	(0.8)
Communications						
Communication Officer	8.9	7.7	11.0	5.6	8.1	0.8
IT Staff	0.1	0.0	0.0	1.0	0.3	(0.2)
Total	9.0	7.7	11.0	6.6	8.4	0.6
Jail³						
Corrections Supervisor	3.0	3.0	4.0	3.7	3.6	(0.6)
Corrections Officer	11.6	20.0	22.0	10.6	17.5	(5.9)
Transport Officer	0.1	0.0	0	0.5	0.2	(0.1)
Medical Staff	2.2	1.0	0	1.0	0.7	1.5
Cooks/Custodial	3.3	3.5	0	3.5	2.3	1.0
Maintenance	1.0	0.0	0	0.0	0.0	1.0
Total	21.2	27.5	26.0	19.3	24.3	(3.1)
Other Functions						
Court Security	2.0	1.0	3.0	1.3	1.8	0.2
Dog Warden	1.0	0.0	0.0	0.0	0.0	1.0
JDC Staff⁴	11.8	0.0	0.0	0.0	0.0	0.0
Total FTE's	70.3	65.9	61.0	51.6	59.5	10.8

Sources: JCSO, Auglaize, Crawford, Mercer county sheriff's offices

Note: Information on jail transportation, medical, cook/custodial, and maintenance staff was not provided by Crawford County

¹2011 information was used due to data availability

²Includes evidence technician

³Logan County employs sworn deputies and civilian corrections officers. The peers employ only sworn deputies as corrections officers.

⁴Peers in this table do not operate a JDC. See **R.3** for JDC discussion.

Table B6 shows dispatch incidents for 2012 from LCSO and the peers. While Part-I crimes are more severe, dispatch incidents provide information about more routine calls that affect workload.

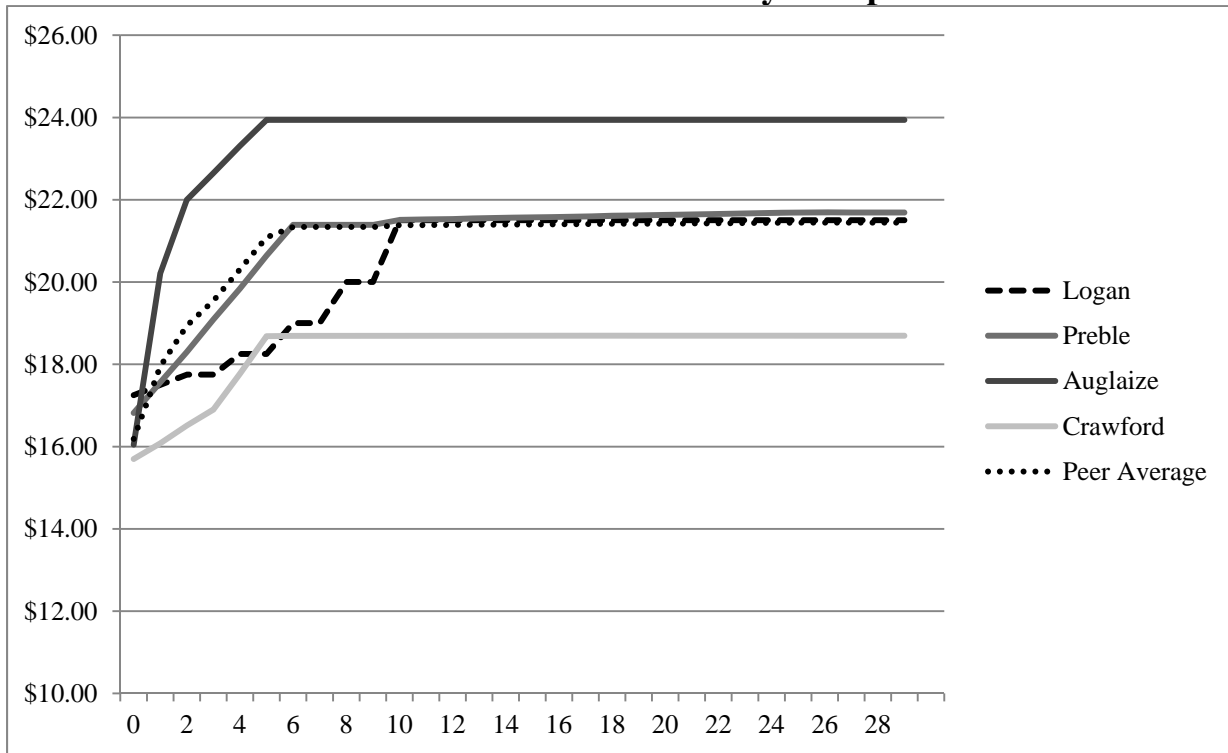
Table B6: 2012 Dispatch Incident Comparisons

Category	LCSO	Peer Average	Difference	% Difference
Alarm	615	485	131	26.9%
Assault	85	29	56	193.1%
Auto Accident (Injury)	216	127	90	70.8%
Auto Accident (Non-Injury)	914	428	486	113.6%
Burglary	432	113	320	284.0%
Domestic	422	144	278	193.1%
Drug	106	21	85	404.8%
Fight	75	22	54	248.8%
Investigate Complaint	2,098	1,087	1,012	93.1%
Juvenile	206	51	155	303.9%
Paper	3,728	571	3,158	553.5%
Stolen Vehicle	47	19	29	154.1%
Suspicious Person	353	111	243	219.5%
Suspicious Vehicle	618	214	405	189.5%
Theft	583	206	377	183.0%
Traffic Stop	2,633	850	1,784	209.9%
Vandalism	246	74	173	234.7%
Well Being Check	138	52	86	165.4%
Total Incidents	13,515	4,599	8,917	193.9%
Road/Detectives FTE	17.1	16.5	0.7	4.0%
Population	45,474	43,030	2,444	5.7%
Jurisdiction (Square Miles)	458.5	432.8	25.7	5.9%

Source: LCSO and peers

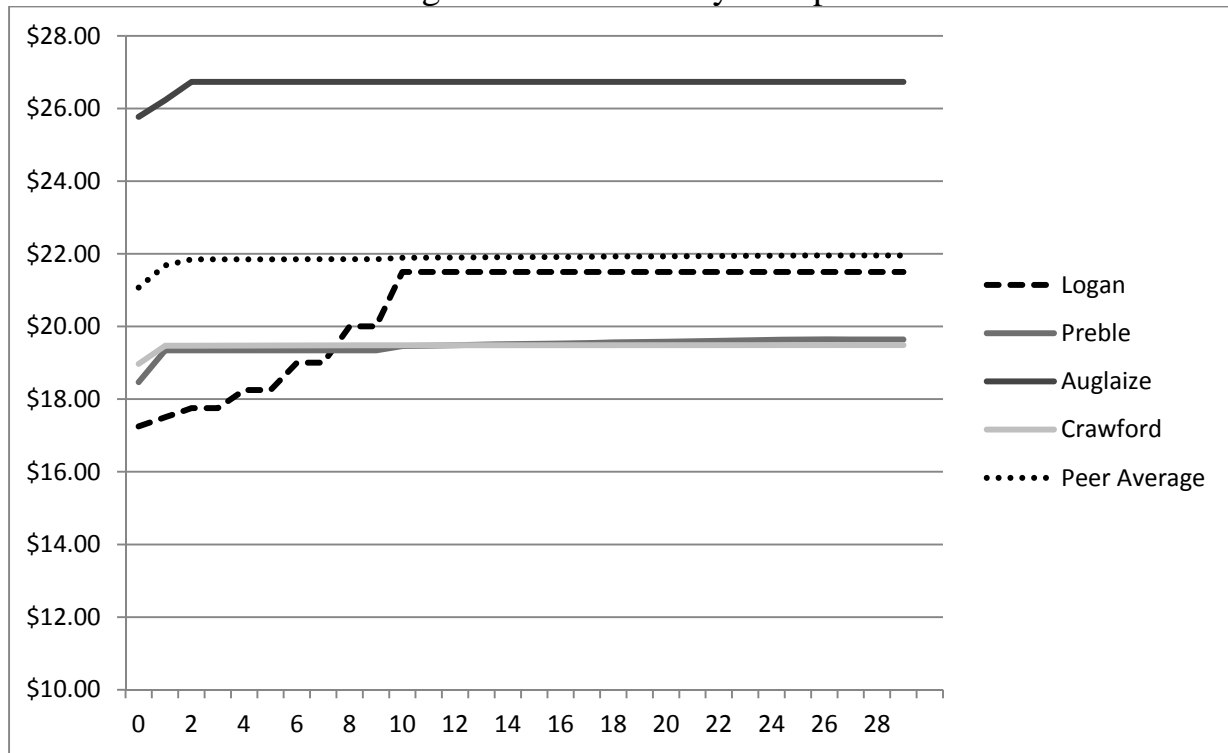
AOS compared LCSO's salary schedule to peer salary schedules over a typical 30 year career. The purpose of the comparison was to identify and compare the full effect of step schedule progression as well as longevity during an employee's career. Comparisons not used to support recommendations in this report, but included for completeness, are presented in **Charts B1 – B4**.

Chart B1: Road Officers Career Salary Comparison - 2013



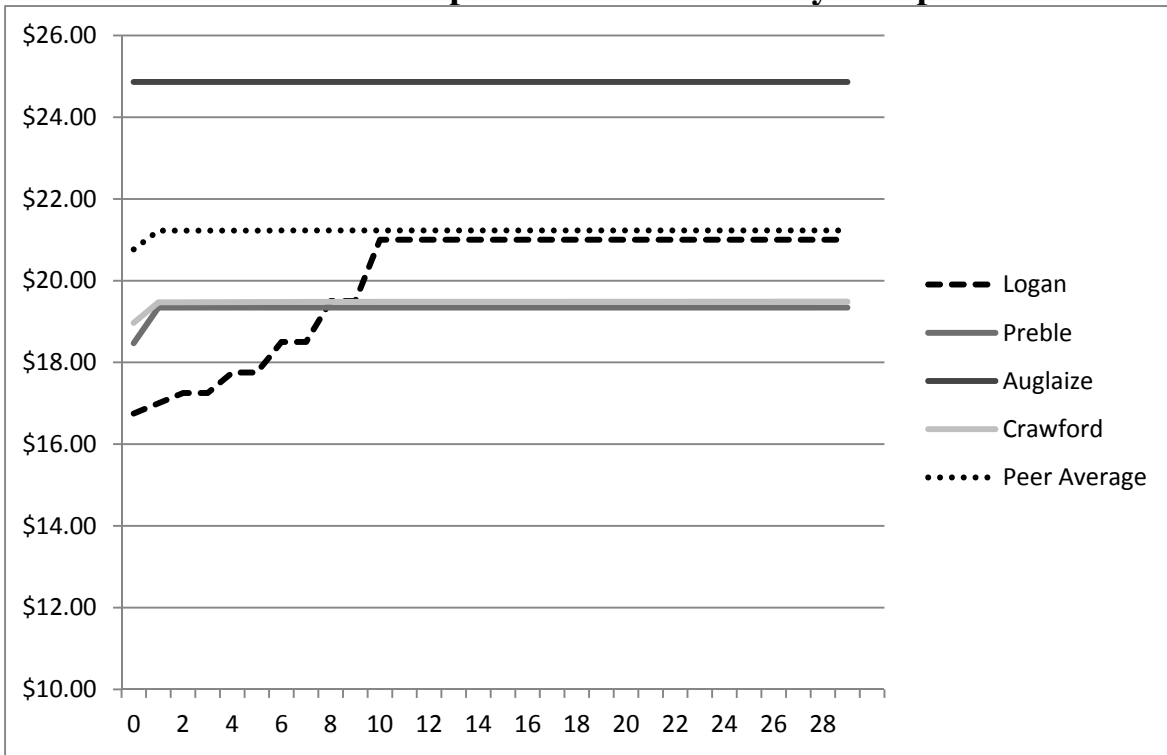
Source: 2013 Salary rates from LCSO, PCSO, ACSO, and CCSO

Chart B2: Sergeants Career Salary Comparison - 2013



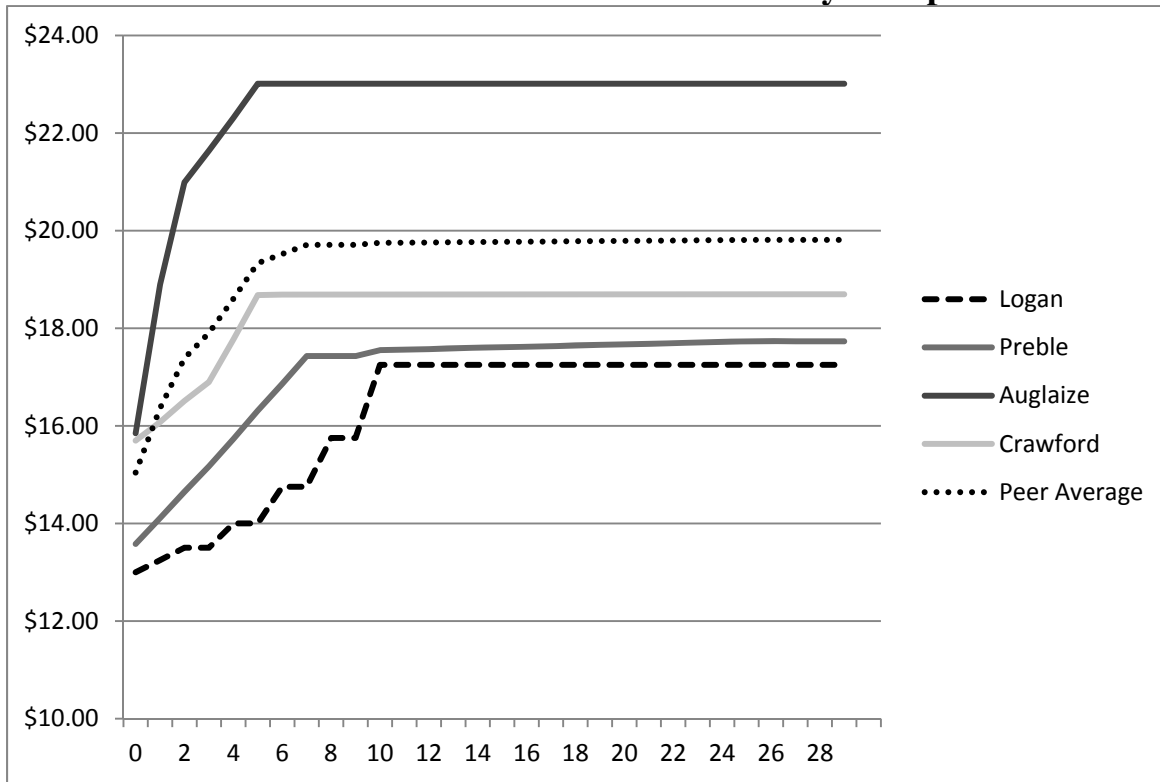
Source: 2013 Salary rates from LCSO, PCSO, ACSO, and CCSO

Chart B3: Corrections Supervisors Career Salary Comparison - 2013



Source: 2013 Salary rates from LCSO, PCSO, ACSO, and CCSO

Chart B4: Corrections Officers Career Salary Comparison - 2013



Source: 2013 Salary rates from LCSO, PCSO, ACSO, and CCSO

Client Response

The letter that follows is the City's official response to the performance audit. Throughout the audit process, staff met with City officials to ensure substantial agreement on the factual information presented in the report. When the City disagreed with information contained in the report and provided supporting documentation, revisions were made to the audit report.



Andrew J. Smith
Logan County Sheriff

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Michael Day, CGAP, CFE
Senior Performance Project Manager
Auditor of State Dave Yost

We are in receipt of your office's draft performance audit for the Logan County Sheriff's Office and we are providing this letter as our response to that audit.

The performance audit indicates a potential net savings of \$373,340. The audit recommendations included various suggestions, but by far the largest indicated potential saving comes from "outsourcing placement of juveniles to an outside JDC" or, in other words, to a facility outside of Logan County. The auditors suggested that the outsourcing would save Logan County \$222,500, and that Logan County could then use this savings to hire two new sworn officers and three new corrections officers at a cost of \$216,250. The report indicates that these changes would offset overtime costs for the entire Sheriff operation. Other suggested savings included reducing the Sheriff's vehicle fleet, staff overtime, adjust communication officer compensation and competitive bidding kitchen food and supplies. The Sheriff's Office has already implemented some of these suggestions.

In 2009, in the wake of a significant economic downturn and the resultant significant budget cuts for all County offices and departments, Logan County studied the advisability of continuing to use a County owned and operated juvenile detention facility versus contracting with an outside facility for this need. While that 2009 study is now outdated, we believe it is still valuable to demonstrate the economic wisdom of operating the Juvenile Detention Center in Logan County. Certainly, with significant fuel price spikes and salary increases since that time, the cost of housing juveniles elsewhere and transporting them back and forth for hearings has only increased. Furthermore, many out of county facilities do not have adequate space to hold all of our juveniles at a single facility, thus compounding our transportation costs by necessitating traveling to potentially multiple facilities. The performance audit does not take into account any of those offsetting expenses.

In addition to the increased cost to the County's General Fund to house juveniles outside of Logan County, we are also concerned about the quality of care, education and rehabilitation of our juveniles, as well as the ability for juvenile's family members to have visitation. Distant out



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of county facilities could raise concerns with those issues as well. Our Juvenile Judges have found that the accessibility of our detainees by their probation officers as well as mental health professionals has been a great asset. Our local schools are able to supply educational information and work that allow our teachers at the detention center the ability to keep these children on track in their schooling. These issues, would at a minimum, become problematic, if not impossible, to continue if we would house detainees at out of county facilities.

While much of the audit covered information that we were well aware of, it did provide the Sheriff's Office with some helpful information that may assist them in their ongoing efforts to stretch their budgetary funds. The crime statistics and dispatched incidents serve as a startling reminder of the daily activity handled by the Sheriff's Office.

In closing, we would like to thank the Auditor's Office for their time and assistance in developing this report.

Sincerely,

A handwritten signature in black ink, appearing to read "Andy".

Andrew J. Smith



Dave Yost • Auditor of State

LOGAN COUNTY SHERIFF'S OFFICE

LOGAN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
MARCH 20, 2014