



**Auditor of State
Betty Montgomery**

HANCOCK COUNTY SHERIFF'S OFFICE PERFORMANCE AUDIT

OCTOBER 20, 2005



**Auditor of State
Betty Montgomery**

To the Sheriff and Residents of Hancock County:

In April of 2005, the Hancock County Sheriff's Office contacted the Auditor of State's Office (AOS) to initiate a performance audit. The audit began in May of 2005. The Sheriff has implemented processes to increase efficiency and reduce costs during the past three years and sought an independent assessment to emphasize accountability within the community and identify any additional areas where efficiency might be improved. 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 his Office's operations, and because improvements in these areas can assist his Office in improving its efficiency and effectiveness.

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 continue to assess the overall operations of his Office and develop other alternatives independent of the performance audit.

An executive summary has been prepared which includes the project history; Sheriff's 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 Hancock County Sheriff's Office and its contents discussed with the appropriate officials and Office management. The Sheriff's 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

October 20, 2005

Executive Summary

Project History

The Hancock County Sheriff's Office (Hancock 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 includes 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 is designed to identify areas of strong performance and, in areas where efficiency could be improved, develop recommendations to optimize operational and service levels.

Overview of Hancock County and the Sheriff's Office

Hancock County (the County) was incorporated in 1828 and is located in northwest Ohio, approximately 45 miles south of Toledo. The County encompasses 17 townships and its largest municipalities include the City of Findlay and a portion of the City of Fostoria. The remaining areas are classified as semi-rural to rural. The County covers an area of slightly over 531 square miles and serves an estimated 73,600 residents. This represents a population increase of about 3 percent from 2000.¹⁻¹

Governed by a popularly-elected Board of 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, two Common Pleas Court Judges, and a Probate/Juvenile Court Judge. 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.

Hancock County's economy has experienced steady growth over the past several years. According to the Ohio Department of Development (ODOD), for example, per capita personal income increased 18.2 percent between 1997 and 2002. Although the County's unemployment rate has increased slightly – from 3.1 to 4.4 percent, it should be noted that this falls well below

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

both State and national unemployment rates. This can be attributed, in part, to increased employment in both manufacturing and non-manufacturing industries, including Cooper Tire and Rubber Company, Marathon Ashland Petroleum, Nissin Brake, Whirlpool Corporation, and Cardinal Health.

In May 2003, Hancock County voters approved a 0.25 percent permissive sales and use tax to be used for criminal and administrative justice services expenditures over a two-year period. That levy has since expired and the Commissioners have decided to place a new levy issue on the ballot for November, 2005.

The Hancock CSO has reduced staffing through layoffs and attrition over the past several years in response to economic conditions within the County government. During the same period, the Office has increased its level of community involvement through maintaining or implementing the Citizen's Sheriff's Academy, Young Individuals Educating Local Drivers (YIELD), TRIAD Senior Safety, and the School Resource Officer program. In 2004, Hancock CSO employed 86.5 FTEs, the majority of whom are non-sworn personnel, 40 percent of whom operate as corrections officers. The Office operated both a full service jail and a Rehabilitation and Opportunity Center (ROC) for low-risk offenders.

Hancock CSO has implemented technology to improve operations and, in the future, reduce the amount of paperwork completed by deputies. In 2004, deputies responded to 482 incidents, of which 431 were property related. The 25 sworn deputies also provided police and traffic enforcement services for the County. Finally, Hancock CSO provided dispatch and communication services for the County-wide enhanced 9-1-1 system.

In general, Hancock CSO operates a lean organization with staffing levels that are efficient when compared to similar sized counties. The Sheriff and his administrators have taken proactive steps to improve the information management systems within the office and streamline operations. Jail ratings have improved over the past three years, despite overcrowding, and a large number of low-risk offenders have been served through the ROC, which has reduced costs to the County. Finally, the Sheriff and his administrative team have been successful in maintaining or regaining some management rights through the collective bargaining process. Areas identified for improvement center largely on long-term planning and opportunities for better communicating the efforts of the Office to the residents of Hancock County.

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, as well as a program audit.

This performance audit was conducted in accordance with Generally Accepted Government Auditing Standards. Audit work was conducted between July and September of 2005. To complete this report, auditors gathered and assessed data from various areas, conducted interviews with Hancock CSO staff, and compared requested information with sheriffs' offices in other counties, including Ashland, Ashtabula, Belmont, Huron, Muskingum, Shelby, Union, and Wayne. 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), and the International City/County Management Association (ICMA).

Recommendations contained within this report are intended to streamline and improve Hancock CSO operations. Specifically, these recommendations seek to assist the Office in achieving its mission to "provide professional law enforcement services which enhance the safety and security of our citizens, maintain human rights, protect property, and preserve life, by adhering to a philosophy that allows law enforcement and community residents to work closely together to solve the problems of crime and the fear of crime."

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

- Does Hancock 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 Hancock 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 Hancock 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 Hancock County?

- Can the Office minimize fleet-related expenditures through policy/procedural changes and/or vehicle reductions?
- Has Hancock 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 Hancock 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 well as any concerns or recommendations the respondents might have to improve the organization and better serve the citizens of Hancock County (see **Appendix A**). Throughout the engagement, regular discussions were held and a formal status meeting was conducted to update Hancock 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 Sheriff's Office, Hancock County, and the peer sheriff offices in Ashland, Ashtabula, Belmont, Huron, Muskingum, Shelby, Union, and Wayne counties for their cooperation and assistance throughout this audit.

Noteworthy Accomplishments

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

- **Hancock CSO is committed to a philosophy of community oriented policing and crime prevention.** The Office operates or sponsors a variety of programs designed to minimize crime while increasing its presence in the community. Some of these include the Citizen's Sheriff's Academy, Young Individuals Educating Local Drivers (YIELD), TRIAD Senior Safety, and the School Resource Officer program.
- **The Office has successfully negotiated collective bargaining agreements while minimizing the impact of several articles in the contracts.** Hancock County CSO maintains two collective bargaining agreements, one for sworn personnel (e.g., deputies and sergeants) and one for non-sworn personnel (e.g., dispatchers and corrections officers). These contracts apply to a majority of Hancock CSO employees (72.0 FTEs), and are – with few exceptions – generally in line with, or more efficient than those of peer sheriffs' offices.

- **Despite slight overcrowding and a significant increase in the number of minimum standards tested by ODRC, Hancock County Justice Center has increased its compliance rating by nearly 3 percent since 2002.** In addition, Hancock CSO has a lower cost per inmate meal, which can be attributed to the fact that it outsources its food service function to a private vendor. Furthermore, the Office experiences significantly fewer major incidents (e.g., suicides, inmate assaults, escapes, etc.). Finally, as commended by ODRC in its recent jail inspection, Hancock CSO has also made a number of security and programming improvements.
- **Hancock CSO has increased its acquisition and use of technology in day-to-day Office operations in order to streamline operations and improve security.** For example, the Office recently obtained over \$35,000 in grants from OCJS to install laptop computers in cruisers. According to ODRC, Hancock CSO has also taken steps to improve booking efficiency through improved technology. Hancock CSO also purchased new microphones for radios, new mattresses, new suicide blankets, and tri-lock handcuffs. In addition, Hancock CSO improved employee safety by purchasing hand-held stun guns and an electronic power shield.

Assessments Not Yielding Recommendations

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

- **Contractually-Stipulated Entry-Level Wages** fell generally in line with the peer average in contracted entry-level wages.
- **Office policies and procedures** addressing day-to-day operations were comparable to industry standards and recommended practices.
- **Employee Contributions for Medical Insurance Premiums** were in line with other Hancock County employees, peer offices, and SERB-identified averages for government agencies with insurance coverage for 50-99 employees.
- **Vehicle Expenditures and Fleet Size** appear appropriate when compared to similar sized offices. Vehicle expenditures are below the peer average because of several cost saving measures used by Hancock CSO and the County.

Audit Conclusions & Recommendations

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

- **Hancock CSO should work with employees to address issues identified in the AOS-conducted survey of Office personnel. Hancock CSO should consider incorporating survey results into its strategic planning process.**
- **Hancock CSO should update its strategic plan in order to more effectively define, prioritize, and monitor current goals, objectives, and strategies. The Office's planning process should continue to be representative of and include input from internal and external stakeholders. Finally, the strategic plan should contain action steps and specific performance measures to help monitor the achievement of goals and objectives.**
- **Hancock 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 updated goals and objectives. Additionally, Office personnel involved in the budgeting process should consider obtaining Ohio Financial Accountability Certification (OFAC), a training program sponsored by GFOA and administered through AOS. Assuming three personnel involved in Hancock CSO's budgeting process become certified through OFAC, the Office will incur a one-time cost of \$225.**
- **Hancock 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 and by carefully analyzing variances between previous forecast and actual amounts.**
- **Hancock CSO should develop formal and comprehensive SOPs to guide administrative staff in the performance of critical financial activities, including payroll processing, cash handling, and grant writing. 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.**
- **Subject to negotiations with the collective bargaining units, Hancock CSO should consider reducing its payment ceiling for sick leave paid out upon separation to that of the peer average – 360 hours. The Office currently pays up to 960 hours. This will help Hancock CSO to more effectively minimize future financial liabilities and**

associated expenditures. By negotiating to reduce the payment ceiling for sick leave paid out upon separation to 360 hours, the peer average, Hancock CSO can reduce its financial liability to \$431,827; thereby achieving a one-time cost avoidance of \$719,712. This figure assumes, however, that current staffing levels and average hourly wages remain constant.

- **Hancock CSO should update its staffing plan and corresponding documentation for corrections to include ODRC-established workload measures (e.g., adult and juvenile bookings and ADC). Moreover, the Office should continue its efforts to address overcrowding so that it can be in a better position to consider reducing corrections-related staffing levels. As the opportunity arises with the full implementation of electronic case file processing and storage, the Office should consider reducing Corrections Division clerks by 0.5 FTE. Based on a current hourly wage of \$14.71, Hancock CSO can achieve at least \$17,746 (including benefits) in annual savings by reducing a 0.5 clerical FTE in the Corrections Division.**
- **Hancock CSO should consider obtaining 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). 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 programs and services by developing formal policies and procedures and by undergoing regular, independent audits from peers. Assuming Hancock CSO obtains accreditation through CALEA and maintains it for 5 years, it will incur approximately \$30,200 in total implementation costs.**

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.

- **Hancock CSO should consider working with the City of Findlay and other municipalities to develop a plan for consolidating redundant dispatch functions and develop a jointly-funded, County-wide operation.**

Currently, the City of Findlay and Hancock 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. Both Ashland and Wayne counties pool resources with their respective municipalities in an effort to share the costs associated with emergency communications. The Hancock CSO currently provides contracted services to several small governments within its jurisdiction and has identified additional services that would be appropriate for contracting—some of which are currently being provided on an interim basis during premium hours without reimbursement to the Sheriff's Office. The Office plans to seek additional opportunities for cost sharing to regularize services being provided on an interim basis and extend and increase services to other small governments. The Hancock CSO and County Commissioners should approach the City of Findlay to determine the City's interest in combining efforts. As Hancock CSO is statutorily required to provide such services, the City of Findlay would have to merge operations into those currently provided by Hancock CSO. Finally, in the most recent State budget for July 1, 2005 through June 30, 2007, House Bill 66 requires counties to submit consolidation plans to increase the efficiency of local government in Ohio. Combining dispatch operations would help Hancock County and the City of Findlay demonstrate their commitment to consolidation.

Financial Implications Summary

The following table is a summary of estimated 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 bargaining unit negotiation, and those that are.

Summary of Financial Implications

Recommendations	Annual Cost Savings	One-Time Cost Avoidance	Implementation Costs	
			Annual	One-Time
NOT SUBJECT TO NEGOTIATION				
R2.3 Obtain OFAC training for three employees at a cost of \$75 per person				\$225
R2.7 Reduce <i>Corrections Division</i> staffing by 0.5 clerical FTE	\$17,746			
R2.8 Obtain CALEA accreditation			\$6,040	
SUBJECT TO NEGOTIATION				
R2.6 Reduce the payment ceiling for sick leave paid out upon separation to 360 hours		\$719,712		
TOTAL	\$17,746	\$719,712	\$6,040	\$225

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.

Comparative Statistics

In order to gain a general understanding of Hancock 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 Hancock CSO against the peers in 2004.

Hancock CSO and Peer Operating Statistics

	Hancock County	Muskingum County	Shelby County	Wayne County	Peer Average
General Fund Expenditures (in 000's)	\$13.2	\$24.1	\$12.0 ¹	\$23.2	\$19.8
• Sheriff's Office	\$3.5	\$6.6	\$3.8 ¹	\$6.1	\$5.5
Sheriff's Office Percentage of General Fund Expenditures	26.5%	27.4%	31.6%	26.3%	27.8%
Residents	73,602	85,669	48,517	113,577	82,588
Jurisdiction (Square Miles)	531.4	664.6	409.3	555.4	543.1
Incidents	482	510 ¹	229 ¹	323	354
Total FTEs	86.5	120.5	70.5	85.0	92.0
• Sworn FTEs	36.0	82.0	55.5	72.0	69.8
• Non-Sworn FTEs	50.5	38.5	15.0	13.0	22.2
Total Vehicles	42	N/A	30	43	37
• Marked	32	N/A	23	34	29
• Unmarked	10	N/A	7	9	8
Jail Beds (Housing Capacity)	98	125	190	80	132
Average Daily Count (ADC)	105	180	98	95	124

Source: Hancock County and peer sheriffs' offices, as well as the Ohio Department of Development and the Ohio Department of Rehabilitation and Correction

Note: General Fund expenditure data is in millions.

N/A: Not available

¹ Due to information availability, 2003 data was used.

Hancock County has a lower level of General Fund expenditures, compared to the peer average, and allocates a slightly smaller percentage of General Fund dollars to the Sheriff's Office. This can be attributed, in part, to the County's relative size and population, which also falls slightly below the peer average. Regardless, it appears that the Office handles more crime-related incidents per full-time equivalent (FTE) and is experiencing overcrowding in the jail, similar to Muskingum and Wayne.

Sheriff's Office

Background

This performance audit provides recommendations to enhance service and reduce costs related to the Hancock County Sheriff's Office (Hancock CSO or the Office). Analyses contained within this report are based on comparisons with sheriffs' offices in the following counties: Ashland, Ashtabula, Belmont, Huron, Muskingum, Shelby, Union, and Wayne. 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), and the International City/County Management Association (ICMA).

This report also includes the results of a survey (see **R2.1** and **Appendix A**) conducted by the Auditor of State (AOS). The survey sought to obtain employee opinions regarding the Office's operations, as well as any concerns or recommendations the respondents might have to improve the organization and better serve the citizens of Hancock 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.

As published by Hancock CSO in its 2001 strategic plan (see **R2.2**), the mission of the Office is "to provide professional law enforcement services which enhance the safety and security of our citizens, maintain human rights, protect property, and preserve life, by adhering to a philosophy that allows law enforcement and community residents to work closely together to solve the problems of crime and the fear of crime." This is accomplished primarily by the Enforcement/Patrol and Detective divisions, which patrol and investigate potential criminal incidents and complaints in a jurisdiction of approximately 531 square miles.

Table 2-1 summarizes Hancock County's Part-I crime data, as reported by the Office from 2002-2004. Part-I offenses 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: Hancock County's Part-I Crime Incidents 2002-04

	2002	2003	Annual Change	2004	Annual Change	3-Year Change
Annual Expenditures	\$5,172,767	\$5,043,491	(2.5%)	\$5,858,846	16.2%	13.3%
Total Population	72,678	73,221	0.7%	73,602	0.5%	1.3%
Violent Incidents	59	72	22.0%	51	(29.2%)	(13.6%)
• Per 1,000 Residents	0.8	1.0	25.0%	0.7	(30.0%)	(12.5%)
• Expenditures Per	\$87,674	\$70,048	(20.1%)	\$114,879	64.0%	31.0%
Property Incidents	170	203	19.4%	431	+100.0%	+100.0%
• Per 1,000 Residents	2.3	2.8	21.7%	5.9	+100.0%	+100.0%
• Expenditures Per	\$30,428	\$24,845	(18.3%)	\$13,594	(45.3%)	(55.3%)
Total Incidents	229	275	20.1%	482	75.3%	+100.0%
• Per 1,000 Residents	3.2	3.8	18.8%	6.5	71.1%	+100.0%
• Expenditures Per	\$22,589	\$18,340	(18.8%)	\$12,155	(33.7%)	(46.2%)

Source: Hancock CSO and the Ohio Department of Development

Note: Figures are rounded to nearest \$1.

Over the past three years, Hancock CSO expenditures have increased 13.3 percent (see **Table 2-3**). During the same period, the Office has experienced a significant increase in property-related incidents (e.g., burglary, larceny, and theft). This can be attributed, primarily, to Hancock CSO's reporting methods, as opposed to an actual increase in criminal activity. Specifically, as of 2004, the Office began including individual charges associated with each incident and is currently unable to separate these from the total; resulting in artificially inflated data. As it pertains to violent incidents, however, it appears that Hancock CSO is effectively achieving its mission to "preserve life."

Organizational Structure & Staffing

As of 2004, Hancock CSO employs 86.5 full-time equivalent (FTE) employees in the following categories: sworn (36.0 FTEs) and non-sworn (50.5 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 Hancock CSO's staffing levels with those of Muskingum CSO and Wayne CSO. These peers were selected because they each perform a Rehabilitation and Opportunity Center (ROC) function, similar to the Office.

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

	Hancock CSO	Muskingum CSO	Wayne CSO	Peer Average
Residents	73,602	85,669	113,577	99,623
Jurisdiction (Square Miles)	531.4	664.6	555.4	610.0
Incidents	482	510 ¹	323	417
SWORN FTEs				
Rank	8.0	17.0	18.0	17.5
• Sheriff	1.0	1.0	1.0	1.0
• Chief Deputy Sheriff	0.0	1.0	0.0	0.5
• Captains/Lieutenants	2.0	7.0 ²	8.0	7.5
• Sergeants	5.0	8.0	9.0	8.5
Non-Rank	28.0	65.0	54.0	59.5
• Deputies ³	25.0 ⁴	32.0	21.0	26.5
• Detectives	3.0	9.0	3.0	6.0
• Corrections Officers	0.0	24.0	30.0	27.0
Total Sworn FTEs	36.0	82.0	72.0	77.0
• Per Incident	0.1	0.2	0.2	0.2
NON-SWORN FTEs				
Administrative/Clerical	8.5	10.5	13.0 ⁵	11.8
Dispatchers	7.0	9.0	N/A	9.0 ⁶
Corrections Officers	35.0	19.0	N/A	19.0 ⁶
Total Non-Sworn FTEs	50.5	38.5	13.0	39.8
TOTAL FTEs	86.5	120.5	85.0	116.5
• Per 1,000 Residents	1.2	1.4	0.7	1.2
• Per Square Mile	0.2	0.2	0.2	0.2
• Per Incident	0.2	0.2	0.3	0.3

Source: Hancock, Muskingum, and Wayne county sheriffs' offices

Note: Hancock CSO outsources its corrections-related food service and medical functions.

¹ Due to information availability, 2003 data is used.

² Includes one jail administrator – a major.

³ Includes school resource officers.

⁴ Includes the director and one, full-time surveillance officer for the ROC.

⁵ Includes 3.0 in-house food service FTEs and 1.0 jail chaplain FTE.

⁶ Excludes Wayne CSO because the dispatch function is outsourced to the City of Wooster and because Wayne CSO corrections officers are classified as sworn officers.

Hancock CSO serves nearly 36 percent fewer residents over a smaller jurisdiction, compared to the peer average. Regardless, Hancock CSO's sworn personnel handle significantly more incidents per FTE, which can be attributed to changes in reporting methodology (see **Table 2-1**), as well as the fact that corrections officers are classified as non-sworn. After adjusting the peer average workload to exclude corrections officers, Hancock CSO still handles more incidents per sworn FTE, an indication that Enforcement/Patrol and Detective division staffing levels are efficient. Moreover, Hancock 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 that Office compliance with ODRC's minimum standards for

full-service jails has improved nearly 3 percent since 2002. Finally, after adjusting non-sworn staffing levels to exclude corrections officers, Hancock CSO also exceeds the peer average in incidents handled per administrative/clerical and dispatcher FTE. This is an indication that Administration Division and Communications Center staffing levels are efficient. See **R2.7** for additional information regarding Corrections Division staffing levels.

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. Hancock CSO, for example, maintains mutual aid agreements for police service with the villages of Arlington and Van Buren, as well as with Marion Township. Moreover, the Office belongs – in joint cooperation with the Findlay Police Department and the Hancock County Prosecutor's Office – to the Metrich Drug Enforcement Unit; the largest decentralized drug task force in Ohio.

Hancock CSO's Enforcement/Patrol Division (30.0 FTEs) provides law enforcement services to an estimated 73,602 residents in Hancock County and is considered the most visible arm of Office operations. This division comprises the majority of sworn personnel, whose responsibilities include road patrol, traffic enforcement, courthouse security, crime prevention, and civil service processing. Hancock CSO's Detective Division (4.0 FTEs) employees are assigned cases that typically require in-depth investigation. These cases are usually generated by resident complaints, requests from outside law enforcement agencies, social service agencies such as Children Services, and from information obtained from informants, courts, and attorneys. These cases typically involve a myriad of incidents such as murder, assault, drugs, theft, burglary, as well as organized and white collar crime.

- **Court & 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 Hancock CSO, the Transport/Warrant Unit – a subset of the Office's Enforcement Division comprising 7.0 sworn FTEs, performs these responsibilities.
- **Jail Administration & Inmate Transportation:** Pursuant to ORC § 341.01, sheriffs are responsible for confining county inmates in a fair and impartial way. Many counties – like Ashland, Crawford, Hancock, Preble, Shelby, and Wayne – maintain their own jails, while others – like Champaign, Madison, and Union – operate jointly-funded regional jails. Sheriffs are also responsible for transporting county inmates 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. At Hancock CSO, these responsibilities are divided among Corrections Division (38.5 FTEs) and Transport/Warrant Unit employees.
- **Dispatch/Communications:** According to BSSA, many county sheriffs' offices operate and maintain a 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. Hancock CSO's Communications Center employs 7.0 non-sworn communications officer (i.e., dispatcher) FTEs who handle nearly 30,000 calls for service every year. In addition to fielding accident reports and information requests, Office dispatchers are responsible for maintaining one of Hancock County's two enhanced 9-1-1 Public Safety Answering Points (PSAP). The other is maintained by the City of Findlay. According to the Office, the enhanced system helps to ensure that emergency calls are received on designated lines and that pertinent information (e.g., caller ID) is displayed electronically and cross-referenced to other agencies in the area that may be required to provide assistance.

Day-to-day administration of Office and ROC operations is managed by Administration Division employees, including the administrative assistant, human resources specialist, and several clerks. The clerks are primarily responsible for 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.

Similar to Muskingum CSO and Wayne CSO, the Office operates a ROC for low-risk offenders. Opened in 1999, the ROC can house up to 70 (52 males and 18 females) non-violent offenders from Hancock and surrounding counties. The Office indicated that it provided services to about 650 low-risk offenders in 2004, and expects to serve 800 in 2005. Most ROC residents are misdemeanor offenders with work-release privileges. ROC residents are required to work, attend GED classes, perform community service, and obtain counseling, if needed. In order to off-set operational costs, ROC residents must pay a daily, out-of-pocket fee of \$20. Although it employs an in-house director, clerk, and surveillance officer (3.0 FTEs), Hancock CSO outsources the majority of ROC-related security and monitoring functions. In 2004, ROC expenditures totaled nearly \$350,000 – about 6 percent of Hancock CSO's total expenses.

Financial Data

Table 2-3 summarizes Hancock CSO's general operating and ROC-related expenditures for 2002-04.

Table 2-3: Sheriff's Office Operating Expenditures 2002-04

	Actual 2002	Actual 2003	Annual Change	Actual 2004	Annual Change
GENERAL OPERATIONS					
Salaries & Wages	\$3,148,346	\$2,939,205	(6.6%)	\$3,358,542	14.3%
OPERS	\$483,064	\$494,418	2.4%	\$483,738	(2.2%)
Medicare & Insurance	\$552,601	\$649,504	17.5%	\$668,163	2.9%
Workers' Compensation & Unemployment	\$16,339	\$57,455	+100.0%	\$43,866	(23.7%)
Severance	\$2,020	\$74,109	+100.0%	\$111,509	50.5%
Uniforms & Equipment	\$40,338	\$19,732	(51.1%)	\$174,520	+100.0%
Travel & Training	\$16,769	\$9,331	(44.4%)	\$15,673	68.0%
Allowances	\$27,087	\$27,332	0.9%	\$27,961	2.3%
Supplies & Materials	\$99,549	\$84,610	(15.0%)	\$90,134	6.5%
Automotive	\$78,092	\$73,159	(6.3%)	\$82,683	13.0%
Contracted Services	\$289,033	\$209,294	(27.6%)	\$212,991	1.8%
Inmate Supplies & Medical Services	\$130,426	\$98,803	(24.2%)	\$138,613	40.3%
Outside Housing	--	--	--	\$77,395	N/A
Miscellaneous Fees & Expenses	\$13,682	\$26,204	91.5%	\$23,259	(11.2%)
SUB-TOTAL	\$4,897,346	\$4,763,156	(2.7%)	\$5,509,047	15.7%
REHABILITATION AND OPPORTUNITY CENTER					
Salaries & Wages	\$70,469	\$68,916	(2.2%)	\$90,106	30.7%
OPERS	\$11,085	\$11,235	1.4%	\$13,129	16.9%
Medicare & Insurance	\$1,022	\$18,887	+100.0%	\$18,070	(4.3%)
Workers' Compensation & Unemployment	\$252	\$723	+100.0%	\$950	31.4%
Severance	--	\$4,564	N/A	--	(100.0%)
Uniforms & Equipment	\$1,496	\$120	(92.0%)	\$15,055	+100.0%
Supplies & Materials	\$8,098	\$11,909	47.1%	\$12,002	0.8%
Contracted Services	\$182,404	\$162,406	(11.0%)	\$197,197	21.4%
Resident Reimbursement	\$595	\$1,575	+100.0%	\$3,290	+100.0%
SUB-TOTAL	\$275,421	\$280,335	1.8%	\$349,799	24.8%
TOTAL EXPENDITURES	\$5,172,767	\$5,043,491	(2.5%)	\$5,858,846	16.2%

Source: Hancock CSO

Note: Figures are rounded to nearest \$1.

N/A: Although expenditure levels increased, a percentage variance could not be calculated mathematically.

Over the past 3 years, Hancock CSO's total expenditures increased by over 13.3 percent. Some expenditure increases can be attributed to delaying purchases planned for 2003 until 2004. These line-items include *uniforms & equipment* and *travel & training*. It should be noted, however, that according to an AOS survey of Office employees, a majority of respondents indicate that they feel they have not received sufficient training to perform to the best of their ability (see **R2.1** and **Appendix A**).

Specific explanations of other significant 2004 expenditure variances by line item are as follows:

General Operations

- Expenditure increases in *salaries & wages* (14.3 percent) can be attributed to contractually stipulated step increases, as well as the reinstatement of 5.0 FTEs, including 2.0 sworn deputy school resource officer (SRO) FTEs, which were reclassified from grant funding to Office budget.
- *Workers' Compensation and Unemployment* expenditures decreased by nearly 24 percent in 2004, which can also be attributed to the reinstatement of 2.5 FTEs.
- Expenditure increases in *severance* (50.5 percent) can be attributed to employee cash-in of personal, comp time, sick, and vacation leave options. It should also be noted that Hancock CSO's collective bargaining agreements are typically more generous than the peers in sick leave paid upon separation (see **R2.6**).
- Expenditure increases in *automotive* (13.0 percent) can be attributed to wear and tear of Office vehicles. It should be noted, however, that Hancock CSO maintains an appropriately-sized fleet considering the number of square miles patrolled, and minimizes fuel costs through County-wide bulk purchasing practices (see **Table 2-5**).
- Expenditure increases in *inmate supplies and medical services* (40.3 percent) can be attributed to national and Statewide cost increases associated with providing medical services.
- Expenditure increases in *outside housing* (\$77,395) can be attributed to jail overcrowding (see **Table 2-6**), which has resulted in the formation of a new contract with Putnam County for prisoner housing.

Rehabilitation and Opportunity Center

- Expenditure increases in *salaries & wages* (30.7 percent) and *OPERS* (16.9 percent) can be attributed to the hiring of a full-time surveillance officer. However, this employee's time is split between the Sheriff's Office (66 percent) and Adult Probation (33 percent), which is paid by the County Common Pleas Court.
- Although expenditures in *workers' compensation & unemployment* increased by over 31 percent in 2004, this line-item represents an insignificant percentage of ROC-related costs.
- Expenditure increases in *contracted services* (21.4 percent) can be attributed to Hancock CSO's new contract for outsourced security services.

- Although expenditures in *resident reimbursement* increased by over 100 percent in 2004, this line-item represents an insignificant percentage of ROC-related costs.

Assessments Not Yielding Recommendations

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

- **Contractually-Stipulated Entry-Level Wages:** As indicated in **Table 2-4**, Hancock CSO falls generally in line with the peer average in contracted entry-level wages.

Table 2-4: Contracted Entry-Level Wage Comparison

	Hancock CSO	Ashtabula CSO	Belmont CSO	Wayne CSO	Peer Average
Sergeants	\$19.05	\$24.41	\$16.39	\$20.30	\$20.37
Deputies	\$16.08	\$18.53	\$13.40	\$14.05	\$15.33
Dispatchers	\$13.69	\$14.47	\$11.36	N/A	\$12.92
Corrections					
• Sergeants	\$18.60	\$24.41	\$16.39	\$20.30	\$20.37
• Deputies/Officers	\$14.16	\$14.89	\$13.40	\$14.05	\$14.11
Average All Positions	\$16.32	\$19.43	\$14.19	\$17.18	\$16.62

Source: Hancock CSO and the peers

N/A: Wayne CSO outsources its dispatch function to the City of Wooster.

The Office falls below the peer average for *Corrections Division* sergeants, which can be attributed to the use of non-sworn personnel in this area. It should be noted, however, that Hancock CSO and all of the peers exceed national benchmarks identified by USDOJ for sworn entry-level sergeants (\$16.30) and deputies (\$13.34). This can be attributed directly to the fact that the majority of Ohio county sheriffs' offices authorize collective bargaining. USDOJ indicates that for sheriffs' offices that serve between 50,000 and 99,999 residents, the average entry-level salary is 24 percent (\$5,200) higher for those offices that authorize collective bargaining than for those that do not.

- **Office policies and procedures** addressing day-to-day operations were comparable to industry standards and recommended practices. The Office has developed detailed policies and procedures for each area of operations which address day-to-day functions and critical tasks. These documents are maintained electronically and updated on an as-needed basis.
- **Employee Contributions for Medical Insurance Premiums:** Similar to Belmont CSO, Hancock CSO's collective bargaining employees are required to contribute 10 percent of the cost for medical insurance premiums. This percentage is also in line with other

Hancock County employees, as well as SERB-identified averages for government agencies with insurance coverage for 50-99 employees.

- **Vehicle Expenditures and Fleet Size:** Hancock CSO maintains an appropriately sized fleet at a lower cost per vehicle, compared to the peer average. **Table 2-5** compares the Office's fleet to several peers, including Shelby CSO, Union CSO, and Wayne CSO.

Table 2-5: Sheriff's Office Fleet Comparison – 2004

	Hancock CSO	Shelby CSO	Union CSO	Wayne CSO	Peer Average
Vehicle Expenditures	\$82,683	\$84,346	\$122,885	\$104,136	\$103,789
Total Vehicles	42	30	42²	43	39
• Marked	32	23	29	34	29
• Unmarked	10	7	13	9	10
Average Age (Years)	5.1	4.0	5.0	5.0	4.7
Average Mileage (Odometer)	93,300	65,700	97,400 ³	80,500	81,200
Residents	73,602	48,517	44,487	113,577	68,860
Jurisdiction (Square Miles)	531.4	409.3	436.7	555.4	467.1
Incidents	482	229 ⁴	394 ⁴	323	315
TOTAL VEHICLES					
Expenditures Per Vehicle	\$1,969	\$2,812	\$2,926	\$2,422	\$2,661
Vehicles Per 1,000 Residents	0.6	0.6	0.9	0.4	0.6
Part-I Incidents per Vehicle	11.5	7.6	9.4	7.5	8.1
MARKED VEHICLES					
Marked Vehicles per 1,000 Residents	0.4	0.5	0.7	0.3	0.4
Part-I Incidents per Marked Vehicle	15.1	10.0	13.6	9.5	10.9
Marked Vehicles as a Percentage of Total Vehicles	76.2%	76.7%	69.0%	79.1%	74.4%
UNMARKED VEHICLES					
Unmarked Vehicles per 1,000 Residents	0.1	0.1	0.3	0.1	0.1
Part-I Incidents per Unmarked Vehicle	48.2	32.7	30.3	35.9	31.5
Unmarked Vehicles as a Percentage of Total Vehicles	23.8%	23.3%	31.0%	20.9%	25.6%

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

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

¹ Excludes sworn corrections officer FTEs, who do not typically use marked patrol vehicles.

² Excludes two marked motorcycles used primarily for public relations purposes.

³ Mileage data only available for 38 vehicles.

⁴ Due to information availability, 2003 data was used.

Hancock CSO is in line with the peer average number of vehicles per 1,000 residents and per incident and falls approximately 26 percent below the peer average in expenditures

per vehicle (e.g., maintenance, repairs, and fuel). This can be attributed, in part, to the fact that the County has effectively minimized fuel costs by purchasing in bulk for all departments and offices.

Noteworthy Accomplishments

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

- **Hancock CSO is committed to a philosophy of community oriented policing and crime prevention.**

The Office operates or sponsors a variety of programs designed to minimize crime while increasing its presence in the community. Some of these include the Citizen's Sheriff's Academy, Young Individuals Educating Local Drivers (YIELD), TRIAD Senior Safety, and the School Resource Officer program.

- **The Office has successfully negotiated collective bargaining agreements while minimizing the impact of several articles in the contracts.**

Hancock County CSO maintains two collective bargaining agreements, one for sworn personnel (e.g., deputies and sergeants) and the other for non-sworn personnel (e.g., dispatchers and corrections officers). These contracts apply to a majority of Hancock CSO employees (72.0 FTEs), and are – with few exceptions (see **R2.6**) – generally in line with, or more efficient than those of peer sheriffs' offices. According to USDOJ, however, only about 30 percent of sheriffs' offices nationwide authorize collective bargaining for sworn personnel, and only 25 percent for non-sworn personnel. For sheriffs' offices that serve between 50,000 and 99,999 residents, these percentages increase to approximately 40 and 31 percent, respectively. However, by authorizing collective bargaining for these personnel, Ohio county sheriffs' offices typically fall within the minority when compared to other states.

- **Despite slight overcrowding (see **R2.7**) and a significant increase in the number of minimum standards tested by ODRC, Hancock County Justice Center has increased its compliance rating by nearly 3 percent since 2002.**

In addition, Hancock CSO has a lower cost per inmate meal (see **Table 2-6**), which can be attributed to the fact that it outsources its food service function to a private vendor. Furthermore, the Office experiences significantly fewer major incidents (e.g., suicides, inmate assaults, escapes, etc.). Finally, as commended by ODRC in its recent jail

inspection, Hancock CSO has also made a number of security and programming improvements.

- **Hancock CSO has increased its acquisition and use of technology in day-to-day Office operations in order to streamline operations and improve security.**

For example, the Office recently obtained over \$35,000 in grants from OCJS to install laptop computers in cruisers. According to ODRC, Hancock CSO has also taken steps to improve booking efficiency through improved technology. The Office updated its original LiveScan booking unit (fingerprint and booking system) to a jail management system (JMS), a DataNet booking system, and purchased a new mug shot camera. Hancock CSO also purchased new microphones for radios, new mattresses, new suicide blankets, and tri-lock handcuffs. In addition, Hancock CSO improved employee safety by purchasing hand-held stun guns and an electronic power shield. Although the AOS survey of Office employees indicates a need to further reduce duplicative paperwork (see **R2.1**), Hancock CSO administrators indicated that this would be resolved as new technology was fully implemented over the next year.

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.

- **Hancock CSO should consider working with the City of Findlay and other municipalities to develop a plan for consolidating redundant dispatch functions and develop a jointly-funded, County-wide operation.**

Currently, the City of Findlay and Hancock CSO each 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. Both Ashland and Wayne counties pool resources with their respective municipalities in an effort to share the costs associated with emergency communications. The Hancock CSO currently provides contracted services to several small governments within its jurisdiction and has identified additional services that would be appropriate for contracting—some of which are currently being provided on an interim basis during premium hours without reimbursement to the Sheriff's Office. The Office plans to seek additional opportunities for cost sharing to regularize services being provided on an interim basis and extend and increase services to other small governments. The Hancock CSO and the County Commissioners should approach the

City of Findlay to determine the City's interest in combining efforts. As Hancock CSO is statutorily required to provide such services, the City of Findlay would have to merge operations into those currently provided by Hancock CSO. Finally, in the most recent State budget for July 1, 2005 through June 30, 2007, House Bill 66 requires counties to submit consolidation plans to increase the efficiency of local government in Ohio. Combining dispatch operations would help Hancock County and the City of Findlay demonstrate their commitment to consolidation.

Recommendations

Employee Survey Results

R2.1 Hancock CSO should work with employees to address issues identified in the AOS-conducted survey of Office personnel (see Appendix A). Specifically, Hancock CSO should consider incorporating survey results into its strategic planning process (see R2.2).

Of 87 employee surveys distributed by AOS, 52 responded; comprising a survey response rate of 59.8 percent. In general, employees are happy with their jobs and find fulfillment in the work they do. Some employees included comments which could be considered as priority targets for improvement. These included the following:

- **Improve communication between rank (management) and non-rank (line-staff), as well as between divisions and shifts:** Some respondents indicated that they read about the Office in the newspaper before hearing about it from their supervisors or peers. However, Office administrators indicated that they use email and bulletins to inform each shift about potentially newsworthy incidents.
- **Formally assess employee training needs and seek ideas from employees on how to best meet those needs within established financial means.** Respondents understand that money for professional development is limited (**Table 2-3**); nonetheless, some survey responses indicate that staff would feel reassured if management would acknowledge that their training needs are being heard and prioritized in the event that additional funds become available. Office administrators indicated that they have been using alternative training methods in an attempt to address training needs.
- **Continue efforts to streamline and reduce paperwork with the use of laptop computers:** Despite recent laptop purchases, some respondents indicate that further improvements should be made to minimize the use of duplicative paper forms and increase the Office's ability to submit data electronically. Office administrators acknowledged the duplication in paperwork but indicated that this would be eliminated as automated systems were fully implemented in the next year.

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, Hancock 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 Hancock CSO should update its strategic plan in order to more effectively define, prioritize, and monitor current goals, objectives, and strategies. The Office's planning process should continue to be representative and include input from internal (e.g., employees) and external (e.g., County and municipal officials and the general public) stakeholders. Once updated, the strategic plan should also provide a link to the Office's (and County's) strategic budgeting process (see R2.3), in order to ensure the effective allocation of Office (and County) resources. Finally, the strategic plan should contain action steps and specific performance measures to help monitor the achievement of goals and objectives. An updated strategic plan will help to facilitate effective communication between Hancock CSO (see R2.1), the County, and the public by providing a formal statement on planned law enforcement-related services and operations.

Although Hancock CSO has established mission, vision, and value statements and tracks various operational expenditures and statistics (e.g., incidents, calls for service, inmate meal costs, etc.), it has not updated its strategic plan since 2001. This can be attributed, in part, to the fact that strategic planning and budgeting (see **R2.3**) processes are not prevalent within County operations. For example, one of Hancock County's short-term goals is to increase revenues via a sales tax, in order to ensure uninterrupted service provision to residents. County officials and department supervisors, however, have not yet formalized plans for the prioritization and allocation of potential revenue gains, nor have they linked these plans to agreed-upon goals, objectives, and performance measures.

According to ICMA, a strategic plan is a practical, action-oriented guide which is essential for allocating limited resources within smaller communities. 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 the 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 (see **R2.7**), 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 updated priorities, 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. The Hancock County Commissioners, during a recent meeting with AOS personnel, indicated that updating the County's strategic plan was a priority for 2006. Hancock CSO administrators also indicated that the Office had plans to update its strategic plan in the next year.

R2.3 Hancock 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 updated goals and objectives (see R2.2). Moreover, the resulting plan will act as a blueprint for Hancock CSO to continually monitor its progress through performance measurement.

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, the administrative assistant, and human resources specialist. A formal, strategic budgeting process, combined with OFAC training, will better prepare Sheriff's Office administrators to forecast long-term revenues and expenditures, 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.

Hancock 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 and philosophy statements, nor to budgetary forecasts and updated strategic goals/objectives. Further, it does not incorporate the use of any performance measures. However, Hancock CSO performs budget-to-actual analyses on a monthly 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, Hancock CSO projects annual expenditures based on available funding. This can be attributed, in part, to the relative absence of strategic planning and budgeting processes in the County government (see **R2.2**).

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 three persons involved in Hancock CSO's budgeting process become certified through OFAC at \$75 per person, the Office will incur a one-time cost of \$225.

R2.4 Hancock 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 by carefully analyzing variances between previous forecast and actual amounts. Variance analysis 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 Hancock CSO uses actual historical budget data to annually project revenues and expenditures, and regularly assesses its budget-to-actual performance, it has not developed a formal and consistent strategic budgeting process that incorporates a methodology for long-term forecasting. Similar to other processes, this can be partially attributed to the relative absence of the use of forecast methodologies in County government.

GFOA recommends that all governments forecast significant revenues and expenditures, including grants (see **R2.5**) 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 financial planning, and in light of current economic conditions, Hancock CSO and other County offices cannot effectively predict the effects that certain initiatives (e.g., sales tax increase) will have on future financial stability. Moreover, Hancock 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, especially if the proposed sales tax initiative fails.

Standard Operating Procedures

R2.5 Hancock CSO should develop formal and comprehensive standard operating procedures (SOPs) to guide administrative staff in the performance of critical financial activities, including payroll processing, cash handling, and grant writing. Formal SOPs will help strengthen the Office's internal control structure and help protect against fraud, waste, and abuse. Furthermore, 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.

Although Hancock 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 Hancock CSO employees with extensive institutional knowledge. Specifically, the Administrative Assistant and the Human Resources Specialist are primarily responsible for processing payroll, handling cash, and researching and writing grants. 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 the Hancock 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.²⁻¹

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.

Collective Bargaining Issues

R2.6 Subject to negotiations with the collective bargaining units, Hancock CSO should consider reducing its payment ceiling for sick leave paid out upon separation to that of the peer average – 360 hours. The Office currently pays up to 960 hours. This will help Hancock CSO to more effectively minimize future financial liabilities and associated expenditures.

Hancock CSO's collective bargaining unit employees who have accumulated 10 or more years of service may elect – upon voluntary termination of employment, retirement, or death – to receive two-thirds (66.7 percent) of the value of accrued and unused sick leave credit, up to a maximum of 960 hours. This contract provision currently applies to 72 bargaining unit FTEs who earn an average hourly wage of \$16.66; a potential financial liability totaling \$1,151,539. For Ashtabula CSO and Wayne CSO, this payment ceiling is set at 480 and 240 sick leave hours, respectively; for a peer average of 360. Although the County has reduced the sick leave paid out upon separation, the Office has negotiated this change to its collective bargaining agreement. Office administrators indicated that they would discuss this issue with bargaining unit representatives and begin efforts to negotiate changes to the contracts.

²⁻¹ *County Sheriff's Manual for the State of Ohio*; revised November, 2004

Financial Implication: By negotiating to reduce the payment ceiling for sick leave paid out upon separation to 360 hours, the peer average, Hancock CSO can reduce its financial liability to \$431,827; thereby achieving a one-time cost avoidance of \$719,712. This figure assumes, however, that current staffing levels and average hourly wages remain constant.

Jail Operations

R2.7 Hancock CSO should update its staffing plan and corresponding documentation for corrections to include ODRC-established workload measures (e.g., adult and juvenile bookings and average daily count). Moreover, the Office should continue its efforts to address overcrowding so that it may be in a better position to consider reducing corrections-related staffing levels. This will help to minimize expenditures and bring workload ratios more in line with Wayne County Sheriff's Office, the most similar peer in terms of the average daily count (ADC). As the opportunity arises, the Office should consider reducing Corrections Division clerks by 0.5 FTE. Based on a peer comparison of workload per FTE, and in consideration of the Office's improvements in booking technology, it does not appear that staffing level reductions will negatively impact Hancock CSO's ability to process prisoners. However, current vacancies and the jail configuration may limit Hancock CSO's ability to reduce staffing in this area until it fully implements paperless case file storage.

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 safely, 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.

The following table uses ODRC-established workload measures (e.g., number of adult and juvenile bookings and ADC) to further compare Hancock CSO's Correction Division staffing levels (including clerical) with those of select peers.

Table 2-6: Corrections Staffing Comparison – 2004

	Hancock CSO	Ashland CSO	Belmont CSO	Muskingum CSO	Wayne CSO	Peer Average
Housing Capacity	98	127	72	125	80	101
Average Daily Count	105	85	N/R	180	95	120
• Over (Under) Capacity	7.1%	(33.1%)	--	44.0%	18.8%	18.8%
Average Length of Stay (Days)	15	20	18	30	44	28
Average Cost Per Meal	\$1.40	\$1.34	\$1.83	\$1.17	\$1.76	\$1.53
Major Incidents	2	8	0	4	21	8
Total FTEs	38.5	33.0	28.0	43.0	33.0	34.4
• Jail Administrator	1.0	1.0	1.0	1.0	1.0	1.0
• Clerical/Other	2.5	1.0	0.0	2.0	2.0 ¹	1.3
• Medical	0.0 ²	2.0 ³	0.0 ⁴	0.0 ⁵	0.0	0.5
• Food Service	0.0 ²	0.0	0.0 ⁴	0.0 ⁵	3.0	0.8
• Corrections Officers	35.0	29.0 ⁶	27.0	40.0	27.0	30.8
Bookings	2,665	1,638	2,883	2,116	3,262	2,475
• Per Total FTE	69.2	49.6	103.0	49.2	98.8	71.9
• Per Clerical FTE	1,066	1,638	N/A	1,058	1,631	1,904
ADC	105	85	N/R	180	95	120
• Per Total FTE	2.7	2.6	N/A	4.2	2.9	3.5
• Per Corrections Officer FTE	3.0	2.9	N/A	4.5	3.5	3.9
Compliance Rating	96.3%	100.0%	100.0%	89.0%	100.0%	97.3%

Source: Hancock CSO and the peers

Note: Corrections-related staffing levels only include full-service jail operations.

N/R: Not reported.

¹ Includes 1.0 clerical FTE and 1.0 jail chaplain FTE.

² Hancock CSO outsources its corrections-related food service and medical functions.

³ Includes 2.0 in-house nurse FTEs.

⁴ Belmont CSO outsources its corrections-related food service and medical functions.

⁵ Muskingum CSO outsources its corrections-related food service and medical functions.

⁶ Includes 1.0 court security FTE.

Compared to the peer average, Hancock CSO's Corrections Division appears slightly overstaffed despite recent technological improvements to the booking system. Specifically, Hancock CSO processes about 44 percent fewer adult and juvenile bookings per clerical FTE, which can be attributed to the fact that, unlike the peers, Hancock CSO employs a part-time (1,040 hours) corrections clerk (\$14.71/hour). In addition, Hancock CSO falls approximately 23 percent below the peer average in ADC per corrections officer FTE. Compared to Wayne CSO, the most similar peer in terms of ADC, Hancock CSO processes nearly 35 percent fewer bookings per clerical FTE and oversees about 14 percent fewer ADC per corrections officer FTE. According to the Sheriff, Hancock County's jail design may require additional personnel to meet ODRC requirements.

According to Hancock CSO's staffing plan for corrections, 44 employees are necessary to appropriately staff the full-service jail. This plan and its corresponding supporting

documents have not been updated since 2003, however, and neither incorporates those ODRC-established workload measures (e.g., adult and juvenile bookings and ADC) that are assessed during annual inspections. While ODRC does not define appropriate staffing levels in its minimum standards for full-service jails, it does specify that staffing plans shall be reviewed once a year by the jail administrator and revised as needed. Based on current workload per FTE, this plan appears to exceed what is required to bring Hancock CSO in line with peer sheriffs' offices whose ODRC compliance ratings are typically higher. However, the linear layout of the Hancock CSO jail may necessitate a higher number of corrections officers compared to more modern, pod configuration jails.

Financial Implication: Based on a current hourly wage of \$14.71, Hancock CSO can achieve at least \$17,746 (including benefits) in annual savings by reducing a 0.5 clerical FTE in the Corrections Division.

Accreditation/Certification

R2.8 Hancock CSO should consider obtaining 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). 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.

Hancock 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. Specifically, candidates for accreditation/certification from a law enforcement best practice organization must adhere to a comprehensive set of standards over various administrative operations that typically include the following: staffing, fiscal controls, training/development, inmate health care, facilities management, communications/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.

The Office already receives consistently high performance ratings on annual jail inspections, and has taken steps to enhance its efficiency through increased technology. This is an indication that, with some operational improvements (see **R2.1** through **R2.7**), the workload attributed to obtaining accreditation/certification may be reduced. Moreover, Hancock CSO can use annual cost avoidances and savings identified in this report to offset accreditation/certification fees.

ACA identifies the following benefits to 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 a "good faith" effort 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, 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 be used to justify funding requests or programmatic changes.

Green and Montgomery County sheriffs' offices are currently accredited through ACA, CALEA, and NCCHC. According to CALEA, 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: Assuming Hancock CSO obtains accreditation through CALEA and maintains it for 5 years, it will incur approximately \$30,200 in total implementation costs – an average annual implementation cost of \$6,040. 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.

Financial Implications Summary

The following table is a summary of estimated 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 bargaining unit negotiation, and those that are.

Summary of Financial Implications

Recommendations	Annual Cost Savings	One-Time Cost Avoidance	Implementation Costs	
			Annual	One-Time
NOT SUBJECT TO NEGOTIATION				
R2.3 Obtain OFAC training for three employees at a cost of \$75 per person				\$225
R2.7 Reduce <i>Corrections Division</i> staffing by 0.5 clerical FTE	\$17,746			
R2.8 Obtain CALEA accreditation			\$6,040	
SUBJECT TO NEGOTIATION				
R2.6 Reduce the payment ceiling for sick leave paid out upon separation to 360 hours		\$719,712		
TOTAL	\$17,746	\$719,712	\$6,040	\$225

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

The Auditor of State of Ohio (AOS) conducted a survey of Hancock CSO employees. The goal of this survey was to gauge employee opinions regarding Office operations, and identify any concerns or recommendations they might have to improve their organization and better serve the citizens of Hancock County. 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. **Individual responses to this survey will remain confidential.** Only final aggregate results will be summarized and included in our report. No effort was made to identify survey respondents. Of 87 employee surveys distributed, 52 respondents replied, for a total survey response rate of 59.8 percent.

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

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

1: Disagree	9.6%
2: Neither Agree nor Disagree	15.4%
3: Agree	75.0%
Employee Average	2.7

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

1: Disagree	15.7%
2: Neither Agree nor Disagree	25.5%
3: Agree	58.8%
Employee Average	2.4

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

1: Disagree	7.7%
2: Neither Agree nor Disagree	38.5%
3: Agree	53.8%
Employee Average	2.5

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

1: Disagree	13.5%
2: Neither Agree nor Disagree	28.8%
3: Agree	57.7%
Employee Average	2.4

- 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	26.9%
2: Neither Agree nor Disagree	28.8%
3: Agree	44.2%
Employee Average	2.2

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

1: Disagree	13.5%
2: Neither Agree nor Disagree	26.9%
3: Agree	59.6%
Employee Average	2.5

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

1: Disagree	32.7%
2: Neither Agree nor Disagree	23.1%
3: Agree	44.2%
Employee Average	2.1

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

1: Disagree	29.4%
2: Neither Agree nor Disagree	37.3%
3: Agree	33.3%
Employee Average	2.0

9.) Employees work well with each other.

1: Disagree	25.0%
2: Neither Agree nor Disagree	30.8%
3: Agree	44.2%
Employee Average	2.2

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

1: Disagree	32.7%
2: Neither Agree nor Disagree	26.9%
3: Agree	40.4%
Employee Average	2.1

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

1: Disagree	23.1%
2: Neither Agree nor Disagree	34.6%
3: Agree	42.3%
Employee Average	2.2

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

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

1: Strongly Disagree	0.0%
2: Disagree	10.0%
3: Slightly Disagree	12.0%
4: Neither Agree nor Disagree	16.0%
5: Slightly Agree	6.0%
6: Agree	40.0%
7: Strongly Agree	16.0%
Employee Average	5.0

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

1: Strongly Disagree	12.0%
2: Disagree	22.0%
3: Slightly Disagree	16.0%
4: Neither Agree nor Disagree	12.0%
5: Slightly Agree	14.0%
6: Agree	14.0%
7: Strongly Agree	10.0%
Employee Average	3.8

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

1: Strongly Disagree	20.4%
2: Disagree	12.2%
3: Slightly Disagree	14.3%
4: Neither Agree nor Disagree	4.1%
5: Slightly Agree	26.5%
6: Agree	20.4%
7: Strongly Agree	2.0%
Employee Average	3.7

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

1: Strongly Disagree	38.8%
2: Disagree	12.2%
3: Slightly Disagree	6.1%
4: Neither Agree nor Disagree	20.4%
5: Slightly Agree	12.2%
6: Agree	4.1%
7: Strongly Agree	6.1%
Employee Average	2.9

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

1: Strongly Disagree	14.0%
2: Disagree	14.0%
3: Slightly Disagree	14.0%
4: Neither Agree nor Disagree	12.0%
5: Slightly Agree	18.0%
6: Agree	12.0%
7: Strongly Agree	16.0%
Employee Average	4.1

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

1: Strongly Disagree	22.0%
2: Disagree	24.0%
3: Slightly Disagree	8.0%
4: Neither Agree nor Disagree	24.0%
5: Slightly Agree	10.0%
6: Agree	2.0%
7: Strongly Agree	10.0%
Employee Average	3.2

Conclusion:

The Sheriff's Office should focus improvement efforts on those areas where less than 50 percent of respondents do not respond with "agree." These include the following:

Part-I

- 44.2 percent of respondents agree that Sheriff's Office operations sufficiently and adequately meet the community's expectations for public safety and law enforcement services;
- 44.2 percent of respondents agree that the Sheriff's Office sufficiently and adequately informs them of any issues and/or challenges that may impact their work;
- 44.2 percent of respondents agree that Sheriff's Office employees work well with each other;
- 42.3 percent of respondents agree that Sheriff's Office supervisors seek input and are aware of my training needs;
- 40.4 percent of respondents agree that they have received sufficient and adequate training to perform their jobs to the best of their ability; and

- 33.3 percent of respondents agree that Sheriff's Office operations function smoothly and in an orderly manner.

Part-II

- 48.9 percent of respondents agree that good communication exists between division leaders and employees and that necessary information is shared in a timely and respectful manner;
- 46.0 percent of respondents agree that their opinions are valued and their input is given due consideration when it comes to making decisions that concern them;
- 38.0 percent of respondents agree that the organizational leadership of the Sheriff's Office is strong and constructive; creating a positive work environment;
- 22.4 percent of respondents agree that good communication exists between management and the collective bargaining unit(s) – thereby creating a constructive relationship; and
- 22.0 percent of respondents agree that Sheriff's Office management helps to set individual goals and then work with employees to achieve them.

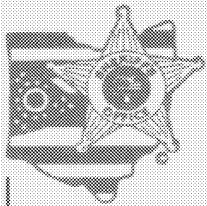
Moreover, based on written comments, the Sheriff's Office should consider the following, as a means of addressing employee concerns and/or improving operations:

- Improve communication between management and line-staff, as well as between divisions and shifts;
- Formally assess employee training needs and seek ideas from employees on how to best meet those needs within established financial means;
- Increase opportunities by which employees are recognized for performance above and beyond day-to-day responsibilities; and
- Continue efforts to streamline and reduce paperwork with the use of laptop computers.

By reviewing these aggregated survey results and incorporating them into the decision-making process, the Sheriff's Office may potentially improve communication and operations while creating additional opportunities for employees to provide input. In addition to seeking feedback, the Sheriff's Office should be sure to communicate improvement-related efforts and initiatives to employees on an on-going basis. This will help the Sheriff's Office to ensure employees remain updated on a variety of issues facing the organization.

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**SHERIFF'S OFFICE
RESPONSE LETTER**



HANCOCK COUNTY SHERIFF'S OFFICE

A Community Oriented Policing Agency

Michael E. Heldman, Sheriff

October 14, 2005

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

Dear Auditor Montgomery:

In April of this year I contacted your office for information on a Performance Audit for the Hancock County Sheriff's Office. After meeting with the Auditor's Office staff and the Hancock County Commissioners, I felt confident that a fair and comprehensive audit would be completed.

The Commissioners and I had been searching for a mechanism to measure the efficiencies and deficiencies within the Sheriff's Office. This audit report will be used to demonstrate the effectiveness and efficiency within my office.

After reviewing the completed audit, I find that the compiled information can and will be used in the Criminal Justice Services Tax Levy campaign. This information will illustrate to the citizens of Hancock County that the Sheriff's Office is being operated in an efficient manner and comparably or better than other Sheriff's Offices within the audit report.

The Hancock County Sheriff's Office will take the recommendations that have been made within the audit and implement them as part of our strategic plan.

I would like to offer my thanks and gratitude to you and your staff on a fine job, and we will be looking forward to working with you in the future.

Sincerely,

Michael E. Heldman
Sheriff

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Web Address: hancocksheriff.org

EMERGENCY - CALL 911 or (419) 422-2424