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Sheriff's Office Extraditions

February 2018

*Internal Audit Report Authorized by the
Maricopa County Board of Supervisors*

Report Highlights	Page
MCSO will improve extradition travel documentation and ensure expenses comply with policy.	1
MCSO has implemented a process to ensure personnel costs for all travelers are allocated to the Extradition Unit.	3
MCSO will develop a comprehensive Extraditions Unit operations manual.	3
MCSO will verify all travelers meet eligibility and training requirements prior to travel.	4
MCSO will seek recovery of costs for all eligible extradition trips.	5

Objectives

To ensure that:

- MCSO extradition trips complied with County and MCSO policies and procedures.
- MCSO employees that participated in extradition trips met eligibility requirements and received required training in accordance with MCSO policy.
- Controls are in place to allow for cost recovery of extradition expenses in accordance with ARS § 13-3870.02.

Scope

Our testing included review of extradition trips and expenditures for compliance with MCSO and County policies related to travel, purchasing cards, and training. We also reviewed cost recovery for extradition expenses.

We reviewed state statutes, County policies, and MCSO policies. We interviewed MCSO and Maricopa County Attorney's Office personnel, examined trip expense reports and supporting documentation, including payroll time cards and training records, and analyzed purchasing card data.

The audit period was determined by the audit test performed. In general, our work covered activities from July 2014 through September 2017.

Standards

This audit was approved by the County Board of Supervisors and was conducted in conformance with International Standards for the Professional Practice of Internal Auditing. The specific areas reviewed were selected through a formal risk-assessment process.

Auditors

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This report is intended primarily for the information and use of the County Board of Supervisors, County leadership, and other County stakeholders. However, this report is a public record and its distribution is not limited.

We have reviewed this information with Sheriff's Office management. The Action Plan was approved by Russ Skinner, Interim Chief Deputy, on February 13, 2018. If you have any questions about this report, please contact Mike McGee, County Auditor, at 602-506-1585.

Audit Results

Issue #1: Extradition Travel Review

Observation: The MCSO Extradition Unit coordinates the transportation of fugitives to and from jurisdictions outside the state of Arizona when authorized by a valid court order. This includes private and commercial travel with inmates across the United States. We reviewed 43 extradition trips and all associated expenditures, as well as 47 separate purchasing card expenditures, for compliance with County and MCSO policies and procedures. The trips and expenditures mostly complied with these requirements.

For all trips tested, travel was authorized by a valid court order and trip duration was reasonable. Some trips did not follow policy requirements related to per diem; however, MCSO identified and addressed these issues through the implementation of new procedures and training as of July 2017. No exceptions were found in our testing after that time.

County policy emphasizes consideration of the most economical and safest travel options, in addition to the value of employee time. For the 43 trips tested, documentation to support critical decisions, such as the method of transportation as well as lodging and rental car selections, was not included, making it difficult to determine if the most economical choices were considered. Additionally, personal days taken during the course of a trip (unpaid by the County) and extra rest days (paid by the County) are not documented in sufficient detail to determine their impact on trip cost or their approval by the Extraditions Unit supervisor.

During our purchasing card testing, we identified three hotel transactions that exceeded the U.S. General Services Administration limit for lodging and one rental car transaction for a premium vehicle without written justification. We also selected several transactions that appeared to be fraudulent or unrelated to extradition operations based on transaction comments or merchant codes. We identified three transactions related to personal expenses, but noted that all three were detected by MCSO and reimbursed by the employee. Transactions that were confirmed as fraudulent were also identified by MCSO through the reconciliation process and resolved within a timely manner. However, we noted that the Extradition Unit does not log the issuance and return of purchasing cards, as required.

Conclusion #1A: Extradition travel was authorized by valid court orders and trip duration was reasonable. MCSO made procedural changes during the audit period that have improved controls over per diem payments.	
Recommendation	MCSO Action Plan
None	N/A

Conclusion #1B: Extradition trip expenses, documentation, and approvals did not always follow policy requirements.	
Recommendation	MCSO Action Plan
1B-1 Provide training to Extraditions Unit personnel and other travelers on acceptable trip expenses and the documentation and approvals necessary to support them.	Concur – in progress MCSO will include information on acceptable trip expenses and documentation requirements in the Extraditions Operations Manual that will be developed. Access to the manual will be provided to all personnel who take Extradition Trips. Target Date: 3/1/2019
Conclusion #1C: Documentation to support travel options considered is not included in extradition trip packets. Deviations from use of the most economical option are not always approved.	
Recommendation	MCSO Action Plan
1C-1 Ensure trip documentation includes sufficient detail to support consideration of the most economical travel options. Deviations should be approved in accordance with policy requirements.	Concur – in progress MCSO will develop a process to document consideration of the most economical travel options (for example utilizing MCSO aviation vs. commercial air travel). This process will be included in the Extradition Operations Manual. Target Date: 3/1/2019
Conclusion #1D: MCSO has effective controls in place to identify and resolve fraudulent and personal charges on extraditions purchasing cards.	
Recommendation	MCSO Action Plan
None	N/A
Conclusion #1E: MCSO does not log issuance and return of extradition purchasing cards.	
Recommendation	MCSO Action Plan
1E-1 Log issuance and return of all purchasing cards to ensure accountability.	Concur – completed MCSO began logging all spend cards as of 1/1/2018.

Issue #2: Funding of Extradition Personnel Costs

Observation: Extradition operations, including personnel costs for those permanently assigned to the Unit, are funded by the Detention Fund. Personnel from other MCSO units often assist in extradition travel. When those that assist are from a unit financed by another fund (i.e., the County’s General Fund), a transfer needs to be made within the payroll system to allocate the employee’s time to the Extradition Unit and Detention Fund. Thirty-one of 43 (72%) sampled trips used the services of personnel from other units. Total hours not transferred for those trips was 893, a value of approximately \$42,000. This amount is being paid by the General Fund and is not reflected in the operating costs for the Extradition Unit, which may impact budgeting and other management decisions.

Conclusion #2A: Personnel time for extradition travel is not always allocated to the Extraditions Unit and, therefore, not paid by the Detention Fund.	
Recommendation	MCSO Action Plan
2A-1 Implement a process to ensure time for all personnel participating in extradition travel is allocated to the Extraditions Unit and, therefore, paid by the Detention Fund.	Concur - completed As of 2/12/2018, the MCSO Extraditions Unit began completing labor level transfers for all personnel who complete extradition trips that are not assigned to the Extradition Unit.

Issue #3: Policies and Procedures

Observation: We compared the MCSO Travel policy and the Extraditions Per Diem and Purchasing Card Manual to County travel policies and forms and found the following discrepancies:

- MCSO does not use the required County Travel Authorization and Expense Report (TAER) form to document expected travel expenses and authorizations.
- MCSO policy does not require pre-travel review and authorization of extradition trips and all related expenses, such as expected costs for lodging, fuel, and inmate meals.
- MCSO’s method of calculating per diem on travel days does not conform to County policy, resulting in the possibility of under or over payments of per diem.
- MCSO policy requires submission of trip receipts within 2 days of return, which is more stringent than the County’s 14-day requirement.

We also noted areas within the MCSO Travel policy and Extradition Per Diem and Purchasing Card Manual that appeared to be outdated or unclear, including approval

requirements for travel outside the continental United States. The Extraditions Unit does not have an operations manual to clarify these and other topics.

Conclusion #3A: MCSO Extraditions/travel policies and procedures do not fully align with the County Travel policy.	
Recommendations	MCSO Action Plan
3A-1 Review and update all policies and procedures that impact extradition travel for internal consistency and conformance with County policy. Areas of non-conformance should be approved through the MCSO chain of command and County management.	Concur – in progress MCSO will review relevant policies to ensure consistency and will seek policy exemptions or modifications, as necessary for business operations. Target Date: 11/30/2018
3A-2 Develop a comprehensive Extraditions Unit Operations Manual.	Concur – in progress MCSO will develop a comprehensive operations manual for the Extraditions Unit. Target Date: 3/1/2019

Issue #4: Training and Eligibility Requirements

Observation: MCSO policy outlines various training and eligibility requirements for participating in extradition travel. However, the Extradition Unit does not have a formal process to verify these requirements are met before travel. We selected 32 individuals that participated in extradition travel and found that all 32 individuals had completed initial probation, had satisfactory performance ratings, and had current firearms qualifications, if necessary. Twenty-two of the individuals were not members of the Extradition Unit. Supervisor approval to participate in extradition travel for those 22 employees was not documented. In addition, one individual did not complete all required purchasing card trainings, and two individuals had not completed the Flying Armed course, which is a Federal Aviation Administration requirement in order to fly on a commercial flight with a weapon.

Conclusion #4A: Individuals participating in extradition travel completed initial probation, had satisfactory performance ratings, and were firearms qualified, if necessary, as required by policy.	
Recommendation	MCSO Action Plan
None	N/A

Conclusion #4B: MCSO does not have a formal process to verify that training and eligibility requirements have been met for individuals participating in extradition travel.	
Recommendation	MCSO Action Plan
4B-1 Document training and eligibility requirements and steps to verify these requirements have been met in an Extraditions Operations Manual. Ensure verification procedures are followed for all trips.	Concur – in progress The MCSO Extraditions Unit is in the process of developing a mechanism to document that training and eligibility requirements are being met for all trips. Target Date: 3/1/2019

Issue #5: Recovery of Extradition Expenses

Observation: Arizona Revised Statute §13-3870.02 allows MCSO to recover from convicted persons the expenses incurred to extradite them. Cost recovery can be accomplished by providing extradition cost information to the Maricopa County Attorney’s Office (MCAO) for consideration in a convicted person’s plea agreement or sentencing hearing. Through interviews with MCSO and MCAO personnel, we determined that there is not a defined process to submit cost information associated with all extradition travel. Currently, MCSO only submits cost information when requested by a deputy county attorney or probation officer. Costs cannot be recovered, in whole or in part, if cost information is not submitted.

Conclusion #5A: Requests to recover expenses related to extradition travel are not submitted for all trips.	
Recommendation	MCSO Action Plan
5A-1 Work with the Maricopa County Attorney’s Office (MCAO) to develop a process to submit cost information for all extradition trips.	Concur – in progress The MCSO Extraditions Unit will transmit an itemized request for restitution on all eligible extradition trips. Target Date: 4/30/2018