

**BALTIMORE COUNTY BUREAU OF CORRECTIONS
FOOD SERVICE UNIT
AUDIT REPORT
JULY 1, 1995 TO MARCH 10, 1997**

**Office of the County Auditor
July 31, 1997**



BALTIMORE COUNTY, MARYLAND
OFFICE OF THE COUNTY AUDITOR

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July 31, 1997

**Honorable Members of the County Council
Honorable C. A. Dutch Ruppertsberger, County Executive
Baltimore County, Maryland**

Gentlemen:

We have audited the Baltimore County Bureau of Corrections, Food Service Unit for the period beginning July 1, 1995 and ending March 10, 1997. The audit was conducted in accordance with generally accepted government auditing standards.

As prescribed by the Baltimore County Charter, Section 311, the objectives of this audit were to evaluate the Bureau's fiscal activities, including the internal control structure, administrative and operating practices and procedures, and other pertinent financial and compliance matters relative to its Food Service Unit. In planning and conducting our audit, we primarily focused on the major financial operations of the Food Service Unit based on assessments of materiality and risk. Our audit procedures included inquiries of appropriate personnel, inspection of documents and records, and observations of the Bureau's operations. We also tested transactions and performed such other auditing procedures as we considered necessary in the circumstances to achieve our objectives.

The management of the Bureau is responsible for establishing and maintaining an internal control structure. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded and that transactions are processed in accordance with management's authorization and properly recorded. Because of inherent limitations in any internal control structure, errors or fraud may nevertheless occur and not be detected. Compliance with applicable laws, rules and regulations is also the responsibility of the Bureau's management.

Our reports are designed to assist the Baltimore County Council in exercising its legislative oversight function and to provide constructive recommendations for improving County operations. As a result, our reports generally do not address activities we reviewed that may be functioning properly. This report includes comments and recommendations relating to conditions that we consider to be significant deficiencies in the design or operation of the internal control structure that could adversely affect the Bureau's ability to safeguard its assets or properly record authorized transactions.

The Bureau's responses to our comments and recommendations are included in this report as an appendix. These responses will be reviewed by the Chairman of the Baltimore County Council . Based upon this review, certain responses may require additional clarification and follow-up.

The Table of Contents regarding our audit findings is contained on page 3 with references to our detailed comments and recommendations which begin on page 4.

At the conclusion of our audit, we made a few other suggestions and recommendations to the Bureau regarding record keeping and other procedures related to its operations.

We wish to express our appreciation to the Bureau's management and staff for the cooperation and assistance extended to us during our audit.

Our audit reports and any related follow-up correspondence are maintained on file in our office, Courthouse, Room 221, Towson, Maryland and are available for public inspection.

Respectfully submitted,

**Brian J. Rowe, CPA
County Auditor**

**Bob E. Crouse, Jr., CPA
Audit Manager**

AUDIT REPORT ON BALTIMORE COUNTY BUREAU OF CORRECTIONS
FOOD SERVICE UNIT
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GENERAL INFORMATION:

The Baltimore County Code, Sections 11-136 and 11-137, establish the Bureau of Corrections with the responsibility for administering and operating the Baltimore County Jail (Detention Center and related facilities). This responsibility includes the safekeeping, care and feeding of all prisoners. The Bureau is also responsible for administering the County's Home Detention Program and the Alternative Sentencing Program. As of March 10, 1997, the Bureau was responsible for 1,132 pre-trial and short-term sentenced prisoners. The Bureau's FY 1997 General Fund operating budget totaled \$14.9 million, including \$950,000 for food and beverages. As of March 10, 1997, the Bureau's dietary inventory as recorded in the perpetual inventory records was valued at \$32,902.

Our audit disclosed that the Bureau's internal control structure was inadequate to provide management with reasonable assurance that its dietary inventory was properly safeguarded and that related transactions were processed in accordance with management's authorization and properly recorded. Specifically, we noted the following:

NON-COMPETITIVE PROCUREMENTS:

The Baltimore County Charter, Section 902 (f) provides that whenever a contract over \$15,000 is awarded by a process other than competitive bidding, a copy of the contract shall be given to the County Council. However, we noted that four contracts, each exceeding \$15,000, were awarded on a non-competitive basis and were not presented to the Council. Further, documentation was not on file to justify awarding these contracts on a non-competitive basis.

We recommend that the Bureau establish procedures to ensure that contracts in excess of \$15,000 awarded on a non-competitive basis are presented to the County Council in accordance with the Baltimore County Charter. We further recommend that documentation be maintained on file to justify contracts awarded on a non-competitive basis .

PURCHASE AUTHORIZATIONS:

Purchase orders issued by the Bureau established maximum authorized dollar amounts that could be purchased from any one vendor during the fiscal year. However, our review disclosed that the Bureau had not established procedures to ensure that purchases did not exceed the maximum authorized dollar amount established for each vendor. In this regard, we were advised that instances had occurred in which cumulative purchases from certain vendors exceeded the authorized dollar amount without obtaining prior management approval.

We recommend that the Bureau establish procedures to ensure that purchases do not exceed the maximum authorized dollar amount established for each vendor. We further recommend that management approval be obtained prior to exceeding the authorized amounts.

RECEIVING REPORTS:

Proper internal control procedures require that a receiving report be prepared to document the receipt of all goods. However, our review disclosed that the Bureau did not prepare receiving reports to document that goods had been received. Consequently, there was no assurance that all goods invoiced and paid by the Bureau were received.

We recommend that a receiving report be prepared to document the receipt of all goods. The receiving report should indicate the quantity of goods received and a determination that the quality of goods received is in accordance with the related purchase order. We further recommend that the receiving report be signed and forwarded to the accounting department for verification of the related vendor invoice prior to payment.

PERPETUAL INVENTORY RECORDS:

The Bureau maintained perpetual inventory records to control its dietary inventory. However, our tests of paid invoices disclosed numerous instances in which the related goods were not recorded in the perpetual inventory records. For example, during the period June 30, 1996 through March 10, 1997, we noted that 4 out of 5 purchases of frozen fish totaling 11,305 pounds costing approximately \$13,270 were not recorded in the perpetual inventory records. This condition precluded effective internal control since these items were not subject to management's control and were more susceptible to misappropriation.

To improve internal control, we recommend that all purchases be recorded in the perpetual inventory records on a timely basis.

SEGREGATION OF DUTIES:

Our audit disclosed a lack of segregation of duties over the dietary inventory. Specifically, the employee responsible for maintaining the perpetual inventory records was also responsible for receiving the related goods and taking the physical inventories. This condition precluded effective internal control since items could be withdrawn from inventory without detection.

To improve internal control, we recommend that the individuals responsible for receiving goods and taking the physical inventories not have access to the related perpetual inventory records. We advised the Bureau how to accomplish the necessary segregation of duties utilizing existing personnel.

REQUISITION FORMS:

Requisition forms utilized by the Bureau to authorize withdrawals from inventory were not pre-numbered to provide control and accountability. In addition, our tests of requisition forms disclosed numerous instances in which requisitions supporting inventory withdrawals were not on file. Consequently, we were unable to account for all withdrawals from the dietary inventory.

To improve internal control, we recommend that the requisition forms be pre-numbered and be periodically accounted for by an employee who does not have access to the physical inventory. We further recommend that the requisition forms be maintained on file for future audit verification.

CONTROL ACCOUNT:

The Bureau did not maintain a control account for its dietary inventory. The maintenance of a control account on a current basis provides a continuing summary of transactions and a total unit control over amounts recorded in the related detail inventory records.

We recommend that a control account be established and maintained on a current basis and be periodically reconciled to the aggregate balance of the related detail inventory records. Any differences should be promptly investigated and resolved.

UNRESTRICTED ACCESS:

Our audit disclosed that the dietary inventory was stored in several unsecured locations and that dietary employees and inmate workers had unrestricted access to the dietary inventory. This condition precluded effective internal control and accountability since employees could withdraw items from inventory without an authorized requisition form.

To improve internal control, we recommend that access to the dietary inventory be restricted to authorized personnel. We advised the Bureau how to accomplish the needed inventory control utilizing existing personnel.

PHYSICAL INVENTORIES:

Although we were advised that periodic physical inventories were taken on a monthly basis, documentation of the physical inventories was not maintained on file. Additionally, there was no documentation on file to evidence that differences between the physical inventories and perpetual inventory records were investigated. Finally, adjustments to perpetual inventory records based on the physical inventories were not reviewed and approved by supervisory personnel.

We recommend that documentation of the physical inventories be maintained on file for future audit verification. We further recommend that the Bureau ensure that the results of physical inventories are reconciled to the related detail records on a timely basis, and that all differences are properly investigated and resolved. Finally, we recommend that adjustments to the perpetual inventory records be reviewed and approved by supervisory personnel.

PUBLIC ETHICS LAW:

During our audit we become aware of certain transactions which we believe may constitute a violation of the Public Ethics Laws of Baltimore County. Specifically, we noted that certain Bureau employees ordered wholesale food from the Bureau's food suppliers for personal consumption and use. Although these purchases were paid from personal funds, either in cash or by check, the employees received special considerations (e.g., wholesale prices) because of their positions within the Bureau. Title 28, Public Ethics of the Baltimore County Code provides that, "An official or employee may not intentionally use the prestige of his office for his own private gain or that of another."

We recommend that the Bureau establish procedures to ensure that employees are prohibited from using their position for personal gain in accordance with the Public Ethics Laws of Baltimore County.

BALTIMORE COUNTY, MARYLAND

INTER-OFFICE CORRESPONDENCE

TO: Bob E. Crouse, Jr., Audit Manager

**FROM: Patrick R. Conroy, Administrator
Bureau of Corrections**

DATE: July 30, 1997

SUBJECT: Attached Response

Attached for your review of a formal response to the recent audit of the Bureau of Corrections Food Service Unit. We have included a description of all procedural changes that are being made to address your issues, as well as the amendments to our Standard Operating Procedures that mandate those changes be made.

I trust these changes will meet your approval. I appreciate the time and assistance you have offered to our department in finding solutions to our operational glitches.



BALTIMORE COUNTY, MARYLAND

INTEROFFICE CORRESPONDENCE

TO: Bob E. Creuse, Jr., Audit Manager
FROM: *P. Conroy*
Patrick R. Conroy, Administrator
Bureau of Corrections

DATE: July 28, 1997

SUBJECT: Fiscal Compliance Audit of Food Purchases



The administration of the Bureau of Corrections have reviewed your audit report and recommendations, dated July 9, 1997. Below are listed responses and measures that have been or are planned to be instituted to comply with your recommendations:

1. It is noted on the audit that the Bureau had four different food vendors and disbursements exceeded \$15,000; none were competitively bid. It is recommended that the Bureau establish procedures to ensure that contracts in excess of \$15,000 awarded on a non-competitive basis be presented to the County Council in accordance with the County's Charter and Purchasing Manual.

a. All food items and small kitchen wares have been competitively bid. A purchase agreement with Continental Foods has been established and we are charged 8.5% over the cost of these items. Milk and Bread are the exception to this purchase order. These items are purchased from Schmidt's and Cloverland/Greenspring and are competitively bid each year.

b. The Bureau is establishing procedures to review all purchase orders and contracts each year, noting all non-competitive orders. These purchase orders will be reviewed and tracked with each purchase to assure compliance with County Council requirements.

2. The audit states that the Bureau does not monitor expenditures by vendor to ensure purchases do not exceed the purchase order amount established for each vendor. You also recommend that the Bureau establish procedures to monitor expenditures, by vendor, to ensure that purchases do not exceed authorized spending limitations as established by the corresponding purchase order.

a. The Financial Operations Office did not have appropriate policies in place to monitor expenditures. However, policies are being instituted to make sure that the Financial Office is aware of, and has approved, all purchases prior to order. A copy of each Food order will be forwarded to the Financial Operations Office before being placed with Continental Foods. The existing SOP's have been amended to reflect the new procedures. This is attached for review. In addition, all procurement procedures will be followed in accordance with the Purchasing Manual.

3. It is noted on the audit report that an order report is not prepared prior to receipt of goods, but is generated after items received are entered into the perpetual records system. You recommend that procedures be established to ensure that an order report be prepared for all food items ordered, with no quantities noted.

a. Captain Graham will print a list of all items ordered, without the quantities ordered, and forward to the receiving personnel. Only the stock number and the item description will be included on this report. The receiving personnel, Dock Correctional Officer, will receive delivered goods from the vendor, count all goods and document the quantity of each item received on the list provided. The receiving personnel will then forward copies of the completed form to Captain Graham and Financial Operations. Captain Graham will verify that items received are the proper quantities. Financial Operations will review copy of order, receiving slip and delivery ticket agree and pay appropriate invoices. Invoices will not be paid without these documents and all documents will be filed with the Goods Received, in the Financial Operations Office.

4. The audit notes that the same person responsible for maintaining the perpetual inventory also receives goods from the vendors and takes the physical inventory. Your recommendation of segregation of duties will be followed as listed below.

a. The Storekeeper II will print a copy of the perpetual inventory prior to the start of the physical inventory and give it to the unit supervisor. The Storekeeper I will take physical inventory and give documented results to the unit supervisor.

Two inventories will be taken, each separate from one another. The Storekeeper I will take a weekly physical inventory and give the results to the unit supervisor. The unit supervisor will compare the physical report with the perpetual report.

In addition, the Finance Operations will perform a bi-weekly physical inventory. This will be compared with the perpetual inventory printed from the computer (prior to the physical). Any discrepancies will be documented and reconciled and a copy of these reports forwarded to the Administrator.

5. It is noted that the Bureau could not provide requisition forms for fish products and have recommended that the Bureau establish procedures to ensure that the perpetual inventory records are properly updated to reflect all purchases and requisitions.

a. We now use a food service requisition form for ordering purposes and to internally track all goods that come out of inventory. Dietary will enter all items and the quantity required onto a blank Continental requisition form. The form will be forwarded to the Storekeeper I. The storekeeper I will pull the items from inventory and initial the form noting the quantity of each item given to the Dietary staff. The Dietary Officer will initial each item, noting that he/she received such. A copy of the food service requisition form will be forwarded to Dietary for file.

6. The audit noted that inventory is stored in several unsecured locations and that staff has access to inventory in the evenings and weekends when dock personnel is off duty. It was recommended that the Bureau establish procedures to ensure the proper safeguarding of assets at all times.

a. Keys to storage areas have been taken away from Dietary personnel. Dietary no longer has access to the freezer/refrigerator in the laundry area. If Dietary requires something from inventory, they will have to go through the Storekeeper to get it, filling out all appropriate forms, etc.

b. On evenings and weekends, Dietary staff must go to the shift commander for access to inventory. All keys have been or will be, taken away from Dietary and personnel in the loading dock area. When Dietary needs something out of inventory during the hours when the store-keepers are not on duty, the shift supervisor or his designee must open the storage area and initial the requisition form as to the items and quantities taken from inventory and given to the Dietary staff (initials from both, copy to Lee Ann, Dietary staff, and Storekeeper II).

7. DELETED

8. It was noted that the differences between the physical and perpetual inventories are not investigated. It was also noted that the personnel responsible for maintaining the perpetual inventory records and taking the physical inventory counts are not adequately trained. Your recommendations included additional training for the inventory personnel

a. The physical inventory and perpetual inventories are now performed by separate personnel. In addition to a weekly inventory done by the Storekeeper I, a bi-weekly physical inventory is performed by the Financial Operations Office. Any discrepancies are documented in a report that will be forwarded to the Administrator. All attempts to reconcile the inventories will be taken by the unit supervisor and a determination will be made on each error to document the cause of the conflict between the two accounts. Appropriate staff will be made accountable for errors made in the calculation, documentation and maintenance of inventory. The Administrator will approve all changes to the perpetual inventory once reconciliation is obtained. A copy of all approved changes will be filed and documented in the perpetual inventory.

9. The audit notes that three invoices were authorized for payment although there was no evidence indicating that the goods were actually received.

a. Invoices will not be paid without the accompanying delivery ticket, receiving report and proper invoice. Copies of these documents will be obtained prior to processing of Goods Received.

10. DELETED

11. It was noted that the Bureau does not maintain a control account for its perpetual inventory records.

a. The Financial Operations Office will keep daily inventory records, daily receiving and issuing requisitions and be able to reconcile any item at any time. This procedure will be used instead of a control account, due to the fluctuating price of the food items. The Food Vendor updates the price of food daily. At any time, we may retrieve the current value of the inventory on hand.

12. DELETED

13. The audit states that during the review related to the purchase or receipt of food items at the Bureau, that two employees ordered food from the Bureau's food contractors for personal consumption and use. The food was delivered directly to the Bureau and was paid from personal funds, either cash or by check. This constitutes a violation of the Baltimore County Code, Title 28, entitled "Public Ethics".

a. This practice has been stopped, and policies amended to include the prohibition of this practice (see attached Standard Operation Procedures 2.2).

I hope that these systems that have been put into place or are being put into place addresses each of your concerns and comply with your recommendations. Should you have further questions, please let me know.



Baltimore County
Bureau of Corrections

Administrative Support and
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400 Kenilworth Drive
Towson, Maryland 21204
(410) 887-6535
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July 29, 1997

DIRECTIVE: # 20

TO: ALL STAFF

RE: INVENTORY CONTROL

As of Monday, August 18 1997; the attached policies for receiving and issuing of supplies will be in effect. It is necessary that Shift Captains, the Records Management Assistant II, and the facility Administrator assign an area to store stationary items that is secure. Please make sure that the Dock Unit Supervisor, Lieutenant Tignor, is aware of these areas. Please note that it is also prohibited for staff to visit the loading dock to retrieve necessary supplies; all orders are to be requisitioned and sent on the proper form through the appropriate Shift Commander or Supervision.

Familiarize yourselves with these policies and make sure that the ordering of supplies from the Storekeeper is accomplished in the proper manner utilizing the proper forms.

Patrick R. Conroy, Administrator

DISTRIBUTION:

Administrator
BCDC Administrator
CCF Administrator
Courthouse Court Facility
Home Detention/Women's Detention
Training/Applicant Unit
Security Director
Director Administrative Services
Shift Captains - 1st, 2nd & 3rd Tours
Shift Commanders- 1st, 2nd & 3rd Tours
Medical Department
Classification
Alternative Sentencing

Master Control/Processing
Records Management
Payroll
Financial Operations
Officers' Dining Room
Officers' Bulletin Board
Food Service
Laundry Operation
Captain's Office
Lieutenants/Sergeants
3rd Level Control
Quartermaster's Office
Psychiatrist's Office

BALTIMORE COUNTY BUREAU OF CORRECTIONS
TOWSON, MARYLAND 21204

POLICY & PROCEDURES

PAGE: 1 OF 6

RELATED TO STANDARDS:

ACA 2-5039

CHAPTER: FISCAL MANAGEMENT

SECTION: 2.2

SUBJECT: INVENTORY CONTROL
AND SUPPLY DISTRIBUTION

EFFECTIVE DATE: AUGUST 18, 1997

REPLACES POLICY: MAY 1995

I. POLICY:

The Baltimore County Bureau of Corrections will establish a system to ensure accountability for timely procurement, orderly issue and proper control of all supplies, equipment and furnishings used by staff and inmates. This system of accountability will conform with County Administrative procedures. The Bureau will expect all staff and inmates to accept responsibility for proper use of supplies, equipment and furnishings, and it will ensure that individuals are trained as needed.

II. DEFINITION:

FIXED ASSET - A unit of tangible County property which has a useful life greater than the current fiscal year and value of at least (\$500.00) five hundred dollars.

III. PROCEDURE

A. INVENTORY AND CONTROL OF SUPPLIES:

The Fixed Assets Officer(s) is/are responsible for providing the required documentation for all inventory additions, changes and transfers within the agency. The Fixed Assets Officer will make sure all new additions, trade-ins, changes and deletions are submitted to the Baltimore County Fixed Assets Administrator via the IRA (INVENTORY RECORDS AFFIRMATION) form. In addition, the Fixed Assets Officer is required to review his/her monthly activity reports and annual record of inventory.

B. ORDERING SUPPLIES FROM VENDORS:

1. Before placing an order with a vendor, the Dietary Captain, or his designee, will print a list of all items to be ordered, with quantities included, and forward said list to the Financial Operations Office.
2. The Financial Operations Office will review the order and forward any problems problems and/or concerns to the Dietary Unit immediately.
3. The Dietary Captain will print a list of all items ordered, without quantities ordered, and forward the list to the loading dock Correctional Officer.
4. Baltimore County Code, Title 28, entitled "Public Ethics", states "An official or employee may not intentionally use the prestige of his office for his own private gain or that of another. Using or ordering personal supplies or equipment from a vendor used by the Bureau of Corrections can be construed as a violation of this title and is prohibited. Any violation of this title will receive appropriate disciplinary action.

C. RECEIVING GOODS:

1. All goods will be received at the loading dock between 7:00 a.m. and 2:00 p.m.
2. The Correctional Officer assigned to the loading dock post will examine all deliveries, make a count of each item received, fill in the quantities received on the order requisition form, and sign the form.
3. A copy of the signed form will be immediately forwarded to the Dietary Captain, or his designee. The Storekeeper II, and the Financial Operations Office will also be forwarded a copy.
4. Food delivery tickets will be given to the Officer posted in the control office. One copy will immediately be forwarded to the Dietary Captain, or his designee for comparison with the completed order requisition form. Any discrepancies will be brought to the Unit Supervisor's attention. The items will be counted and reverified. Upon further discrepancy, the vendor will be notified for the issuance of a credit. This information will be forwarded to the Financial Operations Office.
5. All deliveries will be posted in the delivery log book.
6. The Storekeeper II will enter all data related to the received items into the perpetual inventory.
7. The Storekeeper I, with the assistance of inmate trustee labor, will take all received goods to the appropriate storage area.
8. The Storekeeper I will date stamp the items, and store the items in the proper locations placing the label and date stamp out to be visible, storing with like items.

SECTION: 2.2

9. If any discrepancy or damage is noted while storing food goods, the Storekeeper I will report such immediately to the loading dock Correctional Officer, the Unit Supervisor, and the Dietary Captain.
10. The Financial Operations Office will be notified of the aforementioned, so that the invoice can be updated to reflect appropriate credits.

D. ISSUING GOODS FROM INVENTORY DURING STANDARD OPERATING HOURS:

1. The Storekeeper I will issue all items requisitioned by staff, using a first in/first out method.
2. If any discrepancy or damage is noted while issuing food goods, the Storekeeper I will report such immediately to the loading dock Correctional Officer, the Unit Supervisor, and the Dietary Captain.
3. The Dietary Captain will report any discrepancies or damages to the vendor and take and take appropriate action to receive appropriate credits.
4. The Financial Operations Office will be notified of the aforementioned, so that the invoice can be updated to reflect appropriate credits.
5. The Dietary Unit will utilize a Food Service Requisition Form (FSRF) to requisition items from inventory. All items will be ordered in proper unit measure. The FSRF must be submitted to the Storekeeper I.
6. The Storekeeper I will pull all requisitioned items from the inventory, record the quantities pulled on the FSRF, and initial the line for each item pulled.
7. The Storekeeper I will deliver the items to the kitchen area. The Dietary Captain, or his designee, must initial each line item to reflect receipt of such.
8. All FSRF will be closed by 2:00 p.m. and forwarded to the Storekeeper II. A copy of the form will be filed in the Dietary Unit and a copy will be forwarded to the Financial Operations Office.
9. The Storekeeper II will enter all issued items into the perpetual inventory system. The form will be file daily.

E. ISSUING GOODS FROM INVENTORY DURING OFF HOURS:

1. Dietary Staff will obtain a After Hours Food Requisition and mark the needed items and quantities. The After Hours Food Requisition will be numbered to allow ease in tracking.
2. Dietary will contract the Shift Commander who will be the only person that will have a key to the storage areas during off hours.

SECTION: 2.2

E. ISSUING GOODS FROM INVENTORY DURING OFF HOURS:
(CONTINUED)

3. The Shift Commander, or his designee, will accompany the Dietary Officer to the storeroom location. The Shift Commander will verify the items and quantities removed from storage. Both the Dietary Officer and the Shift Commander must initial each line item and the quantities taken. A copy of the initialed form will be forwarded to the Dietary Captain's office and the Financial Operations Office. The original form will be forwarded to the Storekeeper II so the items can be deleted from the perpetual inventory.
4. A log to track the aforementioned procedure will be placed at the Loading Dock Door. The Dietary Officer, when entering the storage area with the Shift Commander, must enter information onto the log, including the After Hours Food Requisition number, the date and time that the transaction occurred.

F. NON-FOOD ITEMS:

1. Storage areas for non-food items will be assigned by the following:
 - a. Detention Facilities and Work Release Center: Shift Captains
 - b. Criminal Records Area: Criminal Records, Management Assistant II
 - c. Administrative Building: Management Assistant III, Financial Operations
2. The Shift Commander from each building will appoint one supervisor and an alternate from each shift, to issue stationery supplies to the staff on their assigned shift. No employee is to call the Storekeeper for individual supply items.
3. The appointee must keep updated records as to what is removed from inventory, including item number, item description, quantity, date, and time taken.
4. Items needed to replenish stock will be submitted, with proper authorization by the Shift Commander, on a supply requisition form and forwarded to the Storekeeper I.
5. The Storekeeper I will deliver the requested items to replenish the individual storage areas using the following schedule:

a. BCDC Detention	Monday
b. CCF	Tuesday
c. BCDC Records and Administration	Wednesday
d. Administration Building	Thursday

SECTION: 2.2

6. The two-part supply requisition form will accompany each delivery. The receiving personnel (2nd Tour Shift Commander of BCDC and CCF for all Correctional Staff) will sign this requisition and return to the Storekeeper I. The original of this requisition will be forwarded to the Storekeeper II for deletion from the perpetual inventory and the copy forwarded to the Financial Operations Office.
7. Specialized items will be requested through the Financial Operations Office. Upon approval and procurement, these items will be supplied to all appropriate locations.
8. The Financial Operations Office will be notified when minimum stock levels have been reached at which time designated person will order supplies from the vendor. An order requisition, without quantities, will be forwarded to the Loading Dock Correctional Officer.

G. AFTER HOURS NON-FOOD REQUISITION:

1. When non-food supplies are needed after hours, staff will obtain an After Hours Requisition, from the Shift Commander and mark the needed items and quantities. The After Hours Requisition will be numbered to allow for ease in tracking.
2. The Shift Commander will accompany the Staff to the storeroom location. The Shift Commander will verify the items removed from storage. Both Staff and Shift Commander must initial each line item and the quantities taken. A copy of the initialed form will be forwarded to the Captain's Office and the Financial Operations Office. The original form will be forwarded to the Storekeeper II so that items can be deleted from the perpetual inventory.
4. A log to track the storeroom activities will be placed at the Storeroom doors. The Staff, when entering the storage areas with the Shift Commander, must log the activity including the After Hours Requisition number, the date and time that the transaction occurred.

H. LAUNDRY/CLEANING SUPPLIES AND LINENS/INMATE UNIFORMS:

1. A sufficient supply of cleaning, laundry supplies, linens and inmate uniform supplies will be kept by the Laundry Officer. A maximum/minimum will be established for each item.
2. The Laundry Officer will complete a two-part requisition form when it is necessary to restock these items. The form will be forwarded to the Storekeeper I to be filled.
3. This two-part requisition will accompany each order. The receiving personnel will sign this requisition and return it to the Storekeeper I. The original of this requisition will be forwarded to the Storekeeper II for deletion from the perpetual inventory and the copy forwarded to the Financial Operations Office.

SECTION: 2.2

4. The Laundry Officer will forward a list of all linen and inmate uniform supplies that were destroyed and reason for destruction, on a monthly basis to the Financial Operations Office.

I. ACCESS TO STOREROOMS:

1. The Storekeeper I and Shift Commander are the only personnel with key access to the storerooms. If items are needed from these locations after hours, the Shift Commander will be notified and the appropriate policies followed as listed above.
2. The keys issued for the Shift Commander's use will be kept in a locked box and a log entry generated each time the keys are used.

J. PHYSICAL INVENTORIES:

1. Prior to physical inventories being performed, the Storekeeper II will print a list from the perpetual inventory and submit it to the Unit Supervisor. The Storekeeper II will also print an inventory list, without quantities, and submit to persons performing the physical inventories.
2. The food inventory will be performed on a bi-weekly basis by a Financial Operations designee along with a Dietary designee. The Storekeeper I and the Loading Dock Correctional Officer will perform a non-food physical inventory on a weekly basis.
3. These inventories will be counted and quantities recorded on the blank inventory list and submitted to the Unit Supervisor.
4. The Unit Supervisor will compare the inventories for accuracy. All attempts will be taken by the Unit Supervisor to reconcile the inventory and a determination will be made on each error to document the cause of any conflict between the two accounts. Appropriate staff will be made accountable for errors in calculation, documentation, and maintenance of the inventory.
5. The Administrator will approve all changes to the perpetual inventory once reconciliation is obtained. A copy of all approved changes will be filed and documented in the perpetual inventory.

K. OTHER POLICIES AND OPERATIONS:

1. At the close of each day, the Storekeeper II will print a computerized list of all items on the inventory and forward to the Financial Operations Office for examination and reconciliation purposes. All needed reconciliation information will be coordinated with the Unit Supervisor, the Dietary Staff, and the Financial Operations Office.
2. If the Storekeeper II is on vacation for at least one week, the Unit Supervisor will designate personnel to enter inventory data in the computer. Should the Storekeeper II be away for less than one week, the data entry will await the return of this person.