

**CITRUS COUNTY  
BOARD OF COUNTY COMMISSIONERS**

Detention Center Management Services Contract  
and Selected Administrative Activities

Prior Audit Follow-Up



Sherrill F. Norman, CPA  
Auditor General

## Board of County Commissioners and County Administrator

During the period October 2017 through December 2018, Randy Oliver served as County Administrator and the following individuals served on the Citrus Board of County Commissioners:

	<u>District No.</u>
Jeff Kinnard, D.C., Chairman from 11-27-18, 1st Vice Chairman 11-28-17 through 11-26-18, 2nd Vice Chairman through 11-27-17	1
Ronald E. Kitchen, Chairman 11-28-17 through 11-26-18, 1st Vice Chairman 10-10-17 through 11-27-17	2
Jimmie T. Smith	3
Scott E. Carnahan, 2nd Vice Chairman from 11-27-18, Chairman through 11-27-17	4
Brian J. Coleman, 1st Vice Chairman from 11-27-18	5

The team leader was James H. Cole, CPA, and the audit was supervised by Derek H. Noonan, CPA.

Please address inquiries regarding this report to Michael J. Gomez, CPA, Audit Manager, by e-mail at [mikegomez@aud.state.fl.us](mailto:mikegomez@aud.state.fl.us) or by telephone at (850) 412-2881.

This report and other reports prepared by the Auditor General are available at:

[FLAuditor.gov](http://FLAuditor.gov)

Printed copies of our reports may be requested by contacting us at:

**State of Florida Auditor General**

**Claude Pepper Building, Suite G74 · 111 West Madison Street · Tallahassee, FL 32399-1450 · (850) 412-2722**

# CITRUS COUNTY BOARD OF COUNTY COMMISSIONERS

## Detention Center Management Services Contract and Selected Administrative Activities

### **SUMMARY**

---

This operational audit of the Citrus County Board of County Commissioners (BCC) focused on the progress that the BCC had made, or was in the process of making, in addressing the findings and recommendations in our operational audit report No. 2018-007. Our audit disclosed that the BCC had corrected 5 findings (Findings 2, 3, 4, 5, and 7) and had partially corrected 2 findings (Findings 1 and 6).

### **BACKGROUND**

---

Citrus County was created in 1887<sup>1</sup> as a political subdivision of the State of Florida. Pursuant to the State Constitution,<sup>2</sup> the Board of County Commissioners (BCC) is the governing body in Citrus County (County), and State law<sup>3</sup> outlines the general duties and responsibilities of the BCC. The BCC is composed of five County Commissioners, and each County Commissioner is elected to a 4-year term by the voters in the geographical district in which he or she resides. The BCC approves the County budget, adopts local ordinances and resolutions, and establishes policies and procedures that govern the County and protect the health, safety, and welfare of the citizens.

### **FINDINGS AND RECOMMENDATIONS**

---

#### **Finding 1: Jail Contract – Procurement Process**

##### **Previously Reported**

Citrus County Board of County Commissioners (BCC) records did not demonstrate that jail management services were obtained at the lowest cost consistent with desirable quality.

We recommended that, to demonstrate that services are received at the lowest cost consistent with desired quality for future contracts, the BCC document:

- A competitive procurement process for selecting a service provider.
- A cost-benefit analysis to determine whether it would be more cost effective for the BCC to use the selected provider or for BCC employees to provide the services.
- Determination of the reasonableness of the financial provisions before a contract is executed.

Further, we recommended that the BCC record retention policy be revised, as appropriate, to ensure that contracts related to capital improvement projects on County land are appropriately retained. We also

---

<sup>1</sup> Chapter 3772 - (No. 92), Laws of Florida.

<sup>2</sup> Article VIII, Section 6 of the State Constitution.

<sup>3</sup> Chapter 125, Florida Statutes.

recommended that the BCC require the retention of records associated with active contracts to support the competitive selection process and the reasonableness of financial provisions.

### **Results of Follow-Up Procedures**

***The BCC partially corrected this finding.*** Our examination of BCC records and discussions with BCC personnel disclosed that:

- In July 2019, the BCC hired a law firm, with the assistance of two consulting firms, to evaluate the BCC jail management service needs and assist the BCC with competitively procuring the services since the existing service contract expires September 30, 2020. The law firm's services proposal provided that the firm would develop a request for proposal or request for qualifications for jail management services and draft a contract for the services. The law firm's contract negotiations process appears to help the BCC determine the reasonableness of the financial provisions before the contract is executed.
- As of August 2019, BCC personnel had not prepared a cost-benefit analysis to evaluate how cost-effective it would be for BCC employees to provide jail services. However, the BCC intended to encourage the Citrus County Sheriff's Office to respond to the competitive solicitation along with private jail contractors. Notwithstanding, a cost-benefit analysis demonstrating the most cost-effective method of operating the County jail would help justify BCC's decision.
- The BCC had not amended, as of August 2019, the records retention policies for contracts related to all capital improvement projects on County land and records associated with active contracts to support the competitive selection process and the reasonableness of financial provisions. In response to our inquiries, BCC personnel indicated that, because the 2005 jail construction project was between the jail contractor and the building contractor, records would not need to be retained for the project and the retention policy did not need revision. Notwithstanding, for any contract that contains provisions related to a capital improvement project on County land, the BCC is required<sup>4</sup> to retain documentation for a minimum of 10 years after termination of such contracts, including the jail expansion project.

**Recommendation:** We continue to recommend that the BCC demonstrate that services are received at the lowest cost consistent with desired quality for future contracts by:

- **Performing a cost-benefit analysis to determine whether it would be more cost effective for the BCC to use a jail management services contractor or for BCC employees to provide the services.**
- **Determining the reasonableness of the financial provisions before a contract is executed.**

**We also continue to recommend that the BCC:**

- **Revise the records retention policy, as appropriate, to ensure that contract documentation related to capital improvement projects on County land are retained.**
- **Require the retention of records associated with active contracts to support the competitive selection process and the reasonableness of financial provisions.**

### **Follow-Up to Management's Response**

*Management indicated in the written response that the BCC Records and Information Management Program follows the General Record Schedules issued by the Department of State and that the BCC has*

---

<sup>4</sup> State of Florida General Records Schedule GS1-SL for State and Local Government Agencies (Item #64) requires that records for contracts, leases, and agreements related to capital improvement and real property be retained for 10 years after project completion or termination of the contract, lease, or agreement.

kept the construction records under the BCC's control. Notwithstanding this response, although we requested, records that should have been retained for a minimum of 10 years after termination of the related contract were not provided for the jail expansion capital improvement project on County land. Consequently, we continue to recommend that the BCC retention policy be revised to require that public documents related to capital improvement projects be retained for a minimum of 10 years after project completion or termination of the contract.

## **Finding 2: Jail Contract Monitor**

### **Previously Reported**

BCC records did not evidence that the BCC complied with State law<sup>5</sup> by consulting with the Citrus County Sheriff before appointing the jail contract monitor in June 2014.

We recommended that the BCC continue efforts to ensure compliance with State law by consulting with the Sheriff before appointing jail contract monitors and before entering into future contracts for the operation and maintenance of the jail.

### **Results of Follow-Up Procedures**

**The BCC corrected this finding.** Our examination of BCC records and discussions with BCC personnel disclosed that in June 2017 the BCC consulted the Citrus County Sheriff when the jail contract monitor announced his retirement and sought the Sheriff's counsel on the proposed jail contract monitor replacement. The Sheriff responded to the BCC in August 2017 and affirmed the selection of the new jail contract monitor who began the monitoring duties on September 7, 2017.

## **Finding 3: Jail Contract – Jail Expansion Purchase Options and Related Costs**

### **Previously Reported**

BCC records did not demonstrate the reasonableness of the jail expansion purchase option contract provisions, which require the BCC to purchase the jail expansion 60 to 90 days after the jail contract is terminated or expires. In addition, the BCC did not inform the jail contractor that the BCC had refunded impact fees totaling \$173,056 to the company that constructed the jail expansion or request that the jail contractor reduce the jail expansion purchase option price as a result of the refund.

We recommended that the BCC seek to amend the jail contract to provide for a purchase option price based on actual jail expansion construction costs adjusted for other relevant considerations. Such other relevant considerations should include the reduced administrative fees retained by the BCC and the supplemental compensation paid by BCC to the jail contractor and the impact fees totaling \$173,056 refunded to the construction company by the BCC.

### **Results of Follow-Up Procedures**

**The BCC corrected this finding.** Our examination of BCC records and discussions with BCC personnel disclosed that, in a May 10, 2018, letter, the BCC requested the jail contractor to reduce the purchase

---

<sup>5</sup> Section 951.062(7), Florida Statutes.

option price based on the documented jail expansion construction price and the impact fees refunded to the construction company. However, the jail contractor declined the request. In response to our inquiries in August 2019, the County Attorney replied, “Given the unlikely chance the County would prevail in any type of legal action, the County did not pursue the matter further.”

#### **Finding 4: Jail Contract – County Inmate Incarceration Charges**

##### **Previously Reported**

BCC procedures did not require BCC personnel to verify that adult inmate billings were appropriately calculated for partial inmate days considering the documented inmate admission and release times. In addition, while the jail contract provided for annual base compensation rate adjustments based on the United States Department of Labor Consumer Price Index (CPI), the contract did not specify which CPI index series to use for the adjustments. Also, BCC procedures did not require BCC personnel to independently recalculate and verify of record that the annual base compensation rate adjustments and related inmate incarceration charges appropriately reconciled to the rate change letters provided by the jail contractor or to the applicable contract amendments.

We recommended that the BCC seek to amend the jail contract to specify the appropriate CPI index series to use to annually adjust the base compensation rates. In addition, BCC procedures should be established to require Department of Management and Budget (DMB) personnel to independently recalculate and verify of record that annual base compensation rate adjustments and related inmate incarceration charges appropriately reconcile to the contract and contract amendments and the jail contractor’s rate change letters. Additionally, the BCC should enhance procedures to require, prior to payment, that BCC personnel verify that jail contractor billings are in accordance with the jail contract provisions. Such procedures should include verification that adult inmate billings consider partial inmate days and appropriately correspond to documented inmate admission and release times and dates.

##### **Results of Follow-Up Procedures**

***The BCC corrected the finding.*** Our examination of BCC records and discussions with BCC personnel disclosed that the BCC and jail contractor amended the contract in July 2019 to specify the appropriate CPI index series<sup>6</sup> to use to annually adjust the base compensation rates. Additionally, in October 2016 the jail contractor began charging for County inmates in half-day increments as required by the contract.

To determine whether the BCC had established procedures that required DMB personnel to independently recalculate and verify of record, prior to payment, that annual base compensation rate adjustments and related inmate incarceration charges appropriately reconciled to the contract and the jail contractor’s rate change letters, we requested for examination BCC records supporting BCC jail contractor payments. Specifically, we examined:

- The jail contractor’s October 2017 and 2018 annual base compensation rate adjustment letters and found that the rate adjustments on those letters were correctly calculated and supported by the previous rates with the same CPI index series rates.

---

<sup>6</sup> U.S. Department of Labor Consumer Price Index for All Urban Consumers (CPI-U).

- The 15 monthly jail contractor billings submitted to the BCC and related payments totaling \$16 million during the period October 2017 through December 2018, the jail contract, and the jail contractor's rate change letters. We found that the jail contractor billed the BCC the correct contracted rates, the billings were mathematically accurate, and the BCC paid the appropriate amounts.
- 30 selected billing lines (two from each monthly jail contractor billing) totaling \$32,010 from the 10,674 County billing lines<sup>7</sup> on the October 2017 through December 2018 monthly billings. We found that the selected charges were properly supported by detailed records showing inmate admittance and release days and times and based on the half-day increment required in the contract.
- The 15 monthly jail contractor billings to determine whether there were any double-billings and related double-payments and none were noted. The 15 monthly contractor billings demonstrated that DMB personnel verified, by signing and dating the invoices, selected inmate incarceration charges to the contract and the jail contractor's rate change letters.

## Finding 5: Jail Contract - United States Virgin Islands Inmate Incarceration Charges

### Previously Reported

BCC annual billings made pursuant to a contract with the United States Virgin Islands (USVI) for the incarceration of USVI inmates exceeded the annual contract limits for 4 contract years by a total of \$1,395,421.

We recommended that the BCC enhance procedures to ensure that BCC billing amounts are limited to contractually agreed-upon amounts.

### Results of Follow-Up Procedures

**The BCC corrected this finding.** As indicated in our report No. 2018-007, the BCC and the USVI contract for housing USVI inmates was replaced by a jail contractor and a USVI contract, which required the USVI to pay the jail contractor directly to house USVI inmates. The replacement of the BCC-USVI contract with the jail contractor-USVI contract effectively resolved this deficiency.

## OTHER PROCUREMENT PROCESSES

## Finding 6: Purchasing Cards

### Previously Reported

BCC procedures for monitoring procurement card usage and limits need enhancement.

We recommended that the BCC revise the *P-card Manual* to require the conduct of documented reviews evaluating the reasonableness of P-card assignments and monthly total dollar and single transaction purchasing limits based on the activity of each P-card. In addition, we recommended that the BCC ensure that appropriate actions, including the cancellation of underutilized P-cards or the reduction of purchasing limits, are timely taken as a result of such reviews.

<sup>7</sup> Monthly billings include inmate name and number, admittance and release date and time, half-day billings, daily rate, and total inmate charge.

## **Results of Follow-Up Procedures**

**The BCC partially corrected this finding.** BCC regulations<sup>8</sup> require each department, office, or division director to authorize purchasing limits for cardholders through use of the *Purchasing Card Request/Maintenance Form* based on the purchaser's needs. Our examination of BCC records and discussions with BCC personnel disclosed that, in October 2018, the BCC documented reviews comparing employee purchasing limits to the approved limits on the employee *Purchasing Card Request/Maintenance Form* and evaluated the reasonableness of P-card limits based on employee job descriptions. However, the reviews did not document consideration of employee P-card activity when evaluating the reasonableness of P-card assignments and employee monthly total dollar and single transaction purchasing limits.

In addition, before our inquiry, the BCC had not revised the *P-card Manual* to require the conduct of documented reviews evaluating the reasonableness of P-card assignments and purchasing limits. Subsequent to our inquiry, in August 2019 the BCC established documented review procedures, which included documented consideration of monthly total dollar and single transaction purchasing limits based on the activity of each P-card.

To determine whether P-card purchasing limits were reasonable based on the activity of each P-card, we compared the P-card monthly total dollar purchasing limits for the 115 active cards as of April 2019 to the employee P-card activity during October 2017 through December 2018 and found that the P-card purchasing limits were reasonable. However, our procedures do not substitute for management's responsibility to ensure the continued appropriateness of the P-card purchasing limits.

**Recommendation: We continue to recommend that the BCC conduct and document P-card purchasing limit reviews and take appropriate actions, including canceling or reducing the purchasing limits of underutilized P-cards.**

## **Finding 7: Health and Wellness Program Expenditures**

### **Previously Reported**

The BCC had not adopted policies, procedures, or guidelines that established allowable types of Health and Wellness Program (Program) expenditures.

We recommended that the BCC continue efforts to establish and implement Program controls, including controls to ensure Program expenditures are limited to those allowed by the administrative regulation.

### **Results of Follow-Up Procedures**

**The BCC corrected this finding.** As indicated in our report No. 2018-007, subsequent to our inquiries, in December 2016 the BCC approved an administrative regulation<sup>9</sup> that specified allowable types of Program expenditures. Our examination of BCC records and discussions with BCC personnel disclosed that the BCC had not expended any Program funds since enacting the administrative regulation and, therefore, complied with the administrative regulation requirements.

---

<sup>8</sup> Administrative Regulation AR: 9.17-4, *Purchasing Card Program*.

<sup>9</sup> BCC Administrative Regulation 7.24, *Wellness Fund Expenditures*.

## **OBJECTIVES, SCOPE, AND METHODOLOGY**

Pursuant to Section 11.45(3)(a), Florida Statutes, we conducted an operational audit of the Citrus County Board of County Commissioners (BCC) and issued our report No. 2018-007 in July 2017. Pursuant to Section 11.45(2)(j), Florida Statutes, the objective of this audit was to perform, no later than 18 months after the release of that report, appropriate follow-up procedures to determine the BCC's progress in addressing the findings and recommendations contained within report No. 2018-007.

We conducted this follow-up audit from February 2019 to August 2019 in accordance with applicable generally accepted government auditing standards. Those standards require that we plan and perform the follow-up audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This audit was designed to identify, for those programs, activities, or functions included within the scope of the follow-up audit, weaknesses in management's internal controls; instances of noncompliance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our follow-up audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included transactions, as well as events and conditions, occurring during the audit period of October 2017 through December 2018, and selected BCC actions taken prior and subsequent thereto. Our audit included the examination of pertinent BCC records and transactions, inquiry of BCC personnel, observation of procedures in practice, and additional follow-up procedures as appropriate. Unless otherwise indicated in this report, records and transactions were not selected with the intent of projecting the results, although we have presented for perspective, where practicable, information concerning the relevant population value or size and quantifications relative to the items selected from examination.

Specifically, we:

- Reviewed applicable laws, rules, regulations, BCC ordinances, and BCC policies and procedures and interviewed BCC personnel to gain an understanding of the BCC's operations.

- Examined the minutes of BCC meetings during the audit period and the minutes of selected meetings prior and subsequent to the audit period to determine the propriety and sufficiency of actions taken related to the scope of this audit.
- Evaluated BCC policies and procedures for business-related functions during the audit period to determine whether the established policies and procedures provided adequate and sufficient controls over the Citrus County detention facility (jail) billings, the BCC purchasing card (P-card) program, and the Health and Wellness Program.
- Performed analytical procedures on jail and BCC inmate and billing records to identify any unexpected variances in trends regarding the number of inmates and amounts of gross billings and administrative fees.
- Examined all BCC contracts and amendments governing jail management services for reasonableness and to identify applicable provisions for audit.
- Evaluated BCC's effort to amend the jail contract to provide for a reduction in the purchase option price based on the actual jail expansion cost, supplemental inmate compensation, and impact fees refunded to the jail contractor's construction contractor.
- Examined BCC records, including the jail contract, base compensation rate adjustment letters, and the 15 monthly jail contractor billings submitted to the BCC and the related payments totaling \$16 million during the audit period to determine whether:
  - The jail contractor billed the BCC, and the BCC paid, the correct contracted rates.
  - The rate increases on the base compensation rate adjustment letters complied with the contract provisions and were correctly calculated and supported by the same United States Department of Labor Consumer Price Index series' previous rates.
  - The billing amounts were supported by inmate attendance records based on half-day increments.
  - The billings were mathematically accurate and properly approved for payment by BCC personnel.
  - Any double-billings and related double-payments existed.
  - Department of Management and Budget personnel documented verifications of selected inmate incarceration charges to the contract and the rate adjustment letters.
- Examined records supporting 30 billing lines (two from each monthly billing) from the 10,674 County billing lines to determine if the County was appropriately billed based on half-day increments required in the jail contract.
- Examined BCC records to verify whether the BCC and the United States Virgin Islands (USVI) contract for housing USVI inmates was replaced by a jail contractor and a USVI contract, which required the USVI to pay the jail contractor directly to house USVI inmates.
- Evaluated the BCC jail contract monitor appointment process for compliance with contract provisions and Section 951.062(7), Florida Statutes.
- Examined the *P-card Manual* to determine whether the BCC revised the *Manual* to require the conduct of documented reviews evaluating the reasonableness of P-card assignments and monthly total dollar and single transaction purchasing limits based on the activity of each P-card. In addition, we examined BCC records to determine whether the BCC conducted the reviews and took appropriate actions, including the cancellation of underutilized P-cards or the reduction of purchasing limits, as a result of such reviews.

- For the 115 P-cards that were active during the period October 2017 through December 2018, evaluated the reasonableness of the monthly total dollar purchasing limits based on the activity of each P-card.
- Examined BCC policies and procedures to determine whether the BCC amended the policies and procedures to identify approved appropriate uses of Health and Wellness Program funds.
- Examined BCC records and interviewed BCC personnel to determine whether Health and Wellness Program funds were spent during the audit period.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

## **AUTHORITY**

---

Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.



Sherrill F. Norman, CPA  
Auditor General

# MANAGEMENT'S RESPONSE

---



## Board of County Commissioners Executive Office

110 N. Apopka Ave., New Courthouse, Inverness, Florida 34450  
(352) 341-6560 • Toll Free From Citrus Springs/Dunnellon • (352) 489-2120  
Fax (352) 341-6584 • Website: [www.citrusbocc.com](http://www.citrusbocc.com)

### Our Vision

*"We are a user-friendly and common sense organization dedicated to responsive citizen services."*

---

February 13, 2020

Sherrill F. Norman, CPA  
Auditor General, State of Florida  
111 West Madison Street, Rm 401-P  
Tallahassee, FL 32399-1450

RE: Citrus County Board of County Commissioner's Response to Preliminary and Tentative Audit Findings

Dear Ms. Norman:

Pursuant to Section 11.45(4)(d), attached hereto please find the Citrus County Board of County Commissioners' (BOCC) response to the findings set forth in the operational audit of the Citrus County Board of County Commissioners Detention Center Management Services Contract and Selected Administrative Activities, Prior Audit Follow-Up.

The preliminary audit results disclosed that, as of January 21, 2020, the BOCC had fully corrected five findings and partially corrected two findings. The Board of County Commissioners is currently taking steps to implement the recommendations of the Auditor General.

The Commission and Administrative staff appreciate the professionalism displayed by your staff throughout the audit process.

Sincerely,

Brian J. Coleman  
Chairman, Citrus County Board of County Commissioners

cc: Board of County Commissioners  
Randy Oliver, County Administrator  
Colleen Scott, Management and Budget Director

---

*Brian J. Coleman, Chairman, Commissioner, District 5; Scott E. Carnahan, 1st Vice Chairman, Commissioner, District 4;  
Ronald E. Kitchen Jr., 2nd Vice Chairman, Commissioner, District 2; Commissioner Jeff Kinnard, D.C., District 1;  
Commissioner Jimmie T. Smith, District 3*

## Management Response to Preliminary and Tentative Audit Findings

**Audit Finding 1: Jail Contract – Procurement Process.** Citrus County Board of County Commissioners (BOCC) did not demonstrate that jail management services were obtained at the lowest cost consistent with desirable quality.

*Audit Recommendation:* To demonstrate that services are received at the lowest cost consistent with desired quality for future contracts by:

- Performing a cost-benefit analysis to determine whether it would be more cost effective for the BOCC to use a jail management services contractor or for BOCC employees to provide the services.
- Determine the reasonableness of the financial provisions before a contract is executed.

In addition:

- Revise the records retention policy, as appropriate, to ensure that contract documentation related to capital improvement projects on County land are appropriately retained.
- Require the retention of records associated with active contracts to support the competitive selection process and the reasonableness of financial provisions.

*Management Response:* The current Commissioners and Administrative staff, as previously stated, were not involved in the negotiation, analysis, preparation, or execution of the jail contract involving the decision to privatize, build, or expand the jail.

The BOCC has made great efforts to ensure services are received at a competitive cost. The current jail management services contract expires on September 30, 2020. In preparation, the BOCC contracted with a law firm, specializing in jail management services, for technical assistance in writing the Request for Proposal (RFP) and contract along with the procurement of jail management services. The RFP and contract have been finalized and the RFP was advertised January 26, 2020; responses are due in the March/April time frame.

This approach is open to all interested parties, ensuring that the procurement is secured in an open and unbiased manner and that the highest level of service is received at the best possible price.

In regard to retention records, the Citrus County BOCC Records & Information Management Program follows the General Record Schedules issued by the Department of State, Division of Library and Information Services. The Florida Department of State, is responsible for developing rules and procedures to assist agencies in managing their records. All statutory changes that effect public records

---

*Brian J. Coleman, Chairman, Commissioner, District 5; Scott E. Carnahan, 1st Vice Chairman, Commissioner, District 4;  
Ronald E. Kitchen Jr., 2nd Vice Chairman, Commissioner, District 2; Commissioner Jeff Kinnard, D.C., District 1;  
Commissioner Jimmie T. Smith, District 3*

and Florida Administrative Code rules are updated and reflected in the procedures (RIM Manual).

The County's Public Records Policy AR17.02-2, Section VII, Records Retention states, "Public records retention is governed by the Florida Department of State, Division of Library and Information Services, general record schedules. Records which have past their legal retention, including those which qualify under the OSA standard, obsolete, superseded, or their administrative value lost, will be disposed of in accordance to state law."

Core Civic, the current jail management provider, has an operating agreement that provided for the construction of a facility to house inmates. The County has kept the construction records, related to that agreement, under the County's control as provided in the Records Management Program detailed by the State. The monthly billings for inmate per diem have not been comingled with the construction records. Those financial records are held separately and disposed of in accordance with State retention rules for that record series.

**Audit Finding 6: Purchasing Cards.** BOCC procedures for monitoring procurement card usage and limits need enhancement.

*Audit Recommendation:* The BOCC conduct and document P-card purchasing limit reviews and take appropriate actions, including canceling and reducing the purchasing limits of underutilized P-cards.

*Management Response:* Staff worked closely with the auditors to ensure compliance with this finding. The Purchasing Card Manual was updated in August 2019 and includes verbiage regarding annual reviews of purchasing limits and management's responsibility.

A report was created, reflecting the name of the P-card holder, single purchasing limit, 20% purchasing limits, along with the highest average month total purchase. Any variances from the Manual are detailed and reviewed by the Director of Management and Budget as well as the County Administrator. Management is required to date and initial the annual report upon completion of review. Also, a training class for all P-card holders will be completed in 2020.

As a result of the audit, some purchasing limits have been modified.

---

*Brian J. Coleman, Chairman, Commissioner, District 5; Scott E. Carnahan, 1st Vice Chairman, Commissioner, District 4;  
Ronald E. Kitchen Jr., 2nd Vice Chairman, Commissioner, District 2; Commissioner Jeff Kinnard, D.C., District 1;  
Commissioner Jimmie T. Smith, District 3*