EXECUTIVE DIGEST

MUSKEGON CORRECTIONAL FACILITY

INTRODUCTION	This report, issued in December 1998, contains the results of our performance audit* of the Muskegon Correctional Facility (MCF), Department of Corrections (DOC).
AUDIT PURPOSE	This performance audit was conducted as part of the constitutional responsibility of the Office of the Auditor General. Performance audits are conducted on a priority basis related to the potential for improving effectiveness* and efficiency*.
BACKGROUND	MCF opened in 1974 and operates under the jurisdiction of DOC. The warden, appointed by the DOC director, serves as the chief administrative officer. MCF is a medium security prison (level 3), housing 1,310 male prisoners. MCF's mission* is to provide a safe, secure, and humane environment for both staff and prisoners. For fiscal year 1996-97, MCF reported operating expenditures of approximately $22.2 million. As of June 30, 1998, MCF had 349 employees.
AUDIT OBJECTIVES AND CONCLUSIONS	**Audit Objective:** To assess the effectiveness of MCF's safety and security operations.

Conclusion: We concluded that MCF's safety and security operations were generally effective. However, we noted reportable conditions* related to gate manifest* procedures, key and padlock controls, and cell searches* and prisoner shakedowns* (Findings 1 through 3).

Audit Objective: To assess the effectiveness and efficiency of MCF's prisoner care and facility maintenance operations.

Conclusion: We concluded that MCF's prisoner care and facility maintenance operations were generally effective and efficient. However, we noted a reportable condition related to cash receipts for prisoners (Finding 4).

AUDIT SCOPE AND METHODOLOGY

Our audit scope was to examine the program and other records of the Muskegon Correctional Facility. Our audit was conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included such tests of the records and such other auditing procedures as we considered necessary in the circumstances.

Our methodology included the testing of records primarily covering the period October 1, 1995 through June 30, 1998. We conducted a preliminary survey of MCF's operations. This included discussions with facility staff regarding their functions and responsibilities; tests of program records; and a review of DOC policy directives, DOC procedures, and MCF operating procedures to gain an understanding of facility activities and to form a basis for selecting certain operations for audit. We analyzed

safety and security, prisoner care, and facility maintenance operations for compliance with applicable policies and procedures and overall program effectiveness.

Also, we surveyed certain area individuals and businesses requesting input regarding their association with MCF (see supplemental information).

AGENCY RESPONSES

Our audit report includes 4 findings and 4 corresponding recommendations. MCF agreed with all of the findings and informed us that it either has complied or will comply with the recommendations.