

Office of the Auditor General
Performance Audit Report

Offender Success Vocational Programs

Offender Success Administration
Michigan Department of Corrections

October 2024

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The auditor general may make investigations pertinent to the conduct of audits.

Article IV, Section 53 of the Michigan Constitution



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Report Summary

Performance Audit

Offender Success Vocational Programs

Offender Success Administration (OSA) Michigan Department of Corrections (MDOC)

Report Number:
471-0311-23

Released:
October 2024

MDOC's OSA oversees various vocational programs within the prisons and contracts for services in the community which focus on employment opportunities for individuals in the criminal justice system. OSA's mission is to create a safer Michigan by helping to hold offenders accountable while promoting their success. OSA had over 300 employees, including educators, school staff, institutional parole agents, specialists, and analysts, and was appropriated over \$124 million for fiscal year 2023.

Focus areas for OSA include providing offenders with vocational training while incarcerated and employment opportunities upon returning to society. Prisons offer multiple vocational programs for offenders to learn different trades and obtain State and national certifications. Examples of vocational programs include carpentry, cosmetology, electrical, and welding. OSA works to bring potential employers and talented candidates together with the goal of promoting employment and self-sufficiency. These efforts include educating employers on the benefits of hiring talented individuals who are justice-involved, as well as helping employers find candidates for positions within their organizations.

Audit Objective			Conclusion
Objective 1: To assess the sufficiency of OSA's efforts to evaluate the employment outcomes of offenders completing vocational programs.			Sufficient, with exceptions
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
OSA should improve its identification, evaluation, and reporting of vocational program outcomes to assess the impact of vocational programs on maximizing offender success and reducing recidivism (Finding 1).		X	Agrees

Audit Objective			Conclusion
Objective 2: To assess the effectiveness of selected aspects of OSA's administration of vocational program enrollments.			Effective
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
None reported.	Not applicable.		

Audit Objective			Conclusion
Objective 3: To assess the sufficiency of OSA's efforts to promote employment opportunities.			Sufficient
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
None reported.	Not applicable.		

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Doug A. Ringler, CPA, CIA
Auditor General

October 16, 2024

Heidi E. Washington, Director
Michigan Department of Corrections
Grandview Plaza Building
Lansing, Michigan

Director Washington:

This is our performance audit report on the Offender Success Vocational Programs, Offender Success Administration, Michigan Department of Corrections.

We organize our findings and observations by audit objective. Your agency provided the preliminary response to the recommendation at the end of our fieldwork. The *Michigan Compiled Laws* and administrative procedures require an audited agency to develop a plan to comply with the recommendations and to submit it to the State Budget Office upon completion of an audit. Within 30 days of receipt, the Office of Internal Audit Services, State Budget Office, is required to review the plan and either accept the plan as final or contact the agency to take additional steps to finalize the plan.

We appreciate the courtesy and cooperation extended to us during this audit.

Sincerely,

Doug Ringler
Auditor General

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AUDIT OBJECTIVES, CONCLUSIONS, FINDINGS, AND OBSERVATIONS

EMPLOYMENT OUTCOMES OF OFFENDERS COMPLETING VOCATIONAL PROGRAMS

BACKGROUND

The Offender Success Administration (OSA), Michigan Department of Corrections (MDOC), collects and maintains vocational program information and parolee employment information including employers, dates of employment, and wages. OSA uses this information to internally review select vocational village* metrics such as program completions, employment rates, and program graduates who returned to prison.

MDOC's annual appropriations act for fiscal years 2022 through 2023 required MDOC to report the outcomes of its vocational training programs to the Legislature. Also, Section 311 of the *Michigan Compiled Laws* (Public Act 166 of 2022) requires MDOC to complete a strategic plan update report detailing relevant strategic plan objectives, as well as key statistics and information about its efforts to decrease the overall recidivism rate and promote offender success by ensuring readiness to reenter society. One of MDOC's strategic plan objectives is to evaluate the effectiveness* of offender programs and supervision strategies.

AUDIT OBJECTIVE

To assess the sufficiency of OSA's efforts to evaluate the employment outcomes of offenders completing vocational programs.

CONCLUSION

Sufficient, with exceptions.

FACTORS IMPACTING CONCLUSION

- OSA contracts with 10 offender success administrative agencies (OSAAs) to provide job placement and other employment-related services for many MDOC parolees who received vocational training while incarcerated. MDOC's contracts establish employment-related outcome measures related to offender job placement, 12-month job retention, and 36-month return-to-prison rates. OSAs also report offenders' occupation types and hourly wages.
- OSA's Offender Employment and Opportunity Unit monitors the monthly employment rate and return-to-prison rate for parolees from vocational villages and the number of these parolees who received job offers prior to parole and who successfully discharged parole.
- OSA internally tracks and monitors the number of offenders completing each vocational program offered at MDOC correctional facilities other than vocational villages, including

* See glossary at end of report for definition.

the number of certifications earned by vocational program and prison, and pilots a program to track employment rates while on parole.

- For the three vocational villages, OSA monitors the number of offenders completing each vocational program as a percentage of total program enrollments and the percentage of program enrollments as a percentage of the total vocational program seats available against its established metrics.
- Reportable condition* related to improved identification, data collection and evaluation, and legislative reporting of vocational program employment outcomes (Finding 1).

* See glossary at end of report for definition.

FINDING 1

Improvement needed for the identification, data collection and evaluation, and legislative reporting of vocational program outcomes.

OSA should improve its identification, data collection and evaluation, and legislative reporting of vocational program outcomes. These improvements will help MDOC assess with more specificity the impact of its individual vocational programs. Also, improvements will allow MDOC and the Legislature to decide on offender success programming with the greatest impact of maximizing offender success and reducing offender recidivism.

MDOC's fiscal years 2022 and 2023 appropriations acts (Public Act 87 of 2021 and Public Act 166 of 2022) require MDOC to identify outcomes for its vocational programs and annually report performance relative to those outcomes to the Legislature. Outcomes are the impacts or results of vocational program training.

Although MDOC's legislative reporting for fiscal years 2022 and 2023 included information regarding selected outputs, including the number of vocational program enrollments, completions, and certificates awarded by facility and vocational program, it did not include sufficient outcome information. Our review disclosed:

- MDOC established and internally monitored some outcomes such as employment rates for offenders who received vocational training at its vocational villages, albeit not with the granularity needed to assess outcomes on a program-by-program or institutional basis. For example, MDOC could consider evaluating factors such as those published in a 2023 study reported in the *International Journal of Offender Therapy and Comparative Criminology*, in which researchers sought to assess the impact vocational training in Minnesota's prison system had on post release employment and recidivism. Researchers measured whether parolees obtained employment, total number of hours employed following release from prison, total wages reported during their period of time in the community after release, and their hourly wages. The study also indicated it would be of interest to determine whether individuals obtained jobs fitting the career or vocation they studied.
- MDOC did not adequately conduct these or other outcome-related analyses for its vocational programs located within its other correctional facilities. MDOC informed us it postponed its efforts to evaluate the effectiveness of offender vocational programs because of the COVID-19* pandemic. MDOC has set a target date of March 2026 to obtain outcome data, develop strategic partnerships with the expert community, and commit resources to research innovative and emerging national corrections best practices.

* See glossary at end of report for definition.

- MDOC should establish a centralized data collection process to facilitate efficient evaluation of desired vocational programming outcomes. MDOC recorded various information, including employment and wage information, in the Offender Management Network Information System (OMNI). MDOC's employment data collection was a manually driven process in which MDOC parole agents obtained the information directly from parolees and entered it in OMNI. MDOC generally captured the company name or industry of parolees' employers but did not identify the specific job the parolee had with the employer or if it was related to their field of training.
- MDOC should obtain independent data sets, such as employment and wage data, maintained by the Department of Labor and Economic Opportunity (LEO). This could help MDOC verify the completeness and accuracy of its data and perform employment and wage data analysis on its population of parolees more efficiently. We obtained this data from LEO and were able to identify employment and wage information for 124 (69%) of the 179 offenders we reviewed during this audit.

RECOMMENDATION

We recommend OSA improve its identification, data collection and evaluation, and legislative reporting of vocational program outcomes.

AGENCY PRELIMINARY RESPONSE

MDOC provided us with the following response:

We agree the MDOC should be researching the impact of programming. We have an internal research section that can help with the identification and collection of data or we can explore using an external researcher. One of the major roadblocks is that employment data is self-reported, so we do not always get quality data and it's not continuously updated. We also lack access to employment data for those that have discharged from the MDOC's supervision after completing parole.

We have been engaged in conversations with the Department of Labor and Economic Opportunity (LEO) regarding employment/unemployment data. We've also had conversations with private companies that may be able to provide us this data, but this would require a contract and would come with a financial cost to the Department.

In terms of legislative reporting, we've reported on things such as program completions and this has been an acceptable practice in the past. The "outcomes" language was removed in the FY '25 budget boilerplate, but we will continue to look at vocational outcomes in the future to help program design.

ADMINISTRATION OF VOCATIONAL PROGRAM ENROLLMENTS

BACKGROUND

OSA provides offenders with hands-on job training in high-demand occupations and the opportunity to earn State or industry issued certifications in select fields to improve the likelihood the offenders will secure employment upon parole from prison. Eighteen Michigan prisons offer training in at least one vocational program, with many facilities offering numerous programs (see Exhibit 2).

Vocational programs offered by OSA include:

- Auto mechanics
- Carpentry
- Masonry/concrete
- Plumbing/electrical
- Commercial driver's license
- CNC machine tool
- Food technology
- Horticulture
- Optical
- Welding
- Tree trimming
- Cosmetology
- 3D printing
- Computer coding

Generally, offenders within four years of their release date will meet with an employment counselor who assesses the offender's interest and aptitude for vocational training. Offenders interested in vocational training at a location other than a vocational village or who do not meet MDOC's criteria for enrollment in a vocational village are placed on a wait list for placement in a vocational program at a prison offering the desired training.

In 2016, OSA launched its first vocational village with the second and third vocational villages opening in 2017 and 2021, respectively. Vocational villages are specialized correctional facilities offering multiple vocational programs which provide offenders intensive, hands-on training and assistance with finding employment in various high-demand occupations.

Offenders interested in pursuing training at a vocational village must meet various criteria for enrollment not required for vocational training at other MDOC correctional facilities. For example, offenders must:

- Have completed employment counseling and be recommended for vocational village training.
- Be within 24 months of their earliest release date (ERD).
- Be free of misconduct in the six months prior to enrollment.
- Have completed all core educational programming or be capable of completing it while simultaneously receiving vocational training.
- Be classified as security level I* or II*.

* See glossary at end of report for definition.

Upon admission, MDOC relocates offenders to the respective vocational village where they share housing with other offenders being trained at the village.

MDOC prioritizes enrollment in vocational villages and programs to offenders closest to their ERD to help ensure offenders have sufficient time to complete their programs before parole.

The COVID-19 pandemic significantly impacted the number of new offenders placing into and completing vocational programming because of intermittent program closures and the loss of vocational instructors. The number of offenders enrolling in and completing vocational training has been on the rise since 2020, with reported program completions increasing from 191 in fiscal year 2021 to 831 in fiscal year 2023.

AUDIT OBJECTIVE

To assess the effectiveness of selected aspects of OSA's administration of vocational program enrollments.

CONCLUSION

Effective.

**FACTORS
IMPACTING
CONCLUSION**

- OSA appropriately documented on average 95% of selected vocational program eligibility requirements for our sampled items.
- Of the 60 offenders in our sample with no vocational programming, there was no indication they requested it or OSA improperly denied enrollment.
- 98% of offenders enrolled in a vocational program completed their programs or had reasonable justifications for not completing.

PROMOTION OF EMPLOYMENT OPPORTUNITIES

BACKGROUND

Each year, OSA hosts large scale job fairs along with other hiring events throughout the State with the goal of connecting parolees and probationers to employment opportunities and community resources. OSA's Employment and Opportunity Unit works with other areas of MDOC to connect job ready parolees and probationers with employment and training opportunities throughout the State of Michigan.

OSA also provides avenues for offenders to establish connections with employers before being paroled. MDOC policy directive 03.02.140 requires staff work to coordinate employer tours to bring in prospective employers to see the vocational programs offered and meet with offenders who have completed or are nearing completion of a vocational trade. Employers touring a correctional facility have the opportunity to recruit and interview potential employees prior to their parole.

AUDIT OBJECTIVE

To assess the sufficiency of OSA's efforts to promote employment opportunities.

CONCLUSION

Sufficient.

FACTORS IMPACTING CONCLUSION

- Between October 2021 and July 2023, MDOC offered 9 job fairs throughout the State.
- Between October 2021 and June 2023, MDOC informed us it hosted 47 employer tours of its vocational programs at the correctional facilities.
- MDOC compiled over 4,800 e-mail addresses for prospective employers to provide resumes of future parolees who graduate from a vocational village.
- MDOC promotes the use of a State of Michigan job seeking website for offenders to search for employers open to hiring offenders.
- OSA's efforts to promote employment utilizing job fairs, employer correctional facility tours, and referrals to potential employers compared favorably to those of 14 other states with similar programs.

SUPPLEMENTAL INFORMATION

UNAUDITED
Exhibit 1

OFFENDER SUCCESS VOCATIONAL PROGRAMS

Offender Success Administration
Michigan Department of Corrections

Outcome Summary of Sampled Offenders

Sampled Offenders on Parole ¹ at Least 90 Days as of June 30, 2023	Did Not Enroll in a Vocational Program	Enrollment Type	
		Correctional Facility Vocational Program	Vocational Village
Number at the time of our review	52	51	52
Number obtaining employment	33	34	46
Percentage obtaining employment	63%	67%	88%
Average number of days to obtain employment	58	76	46
Average hourly wage ²	\$16.19	\$16.11	\$18.49
Number returning to prison prior to June 30, 2023	6	4	5

¹ The sampled offenders were paroled between October 1, 2021 and March 30, 2023.

² The average hourly wage was calculated based on only the parolees with reported wages. Not all parolees who obtained employment had wages reported.

Source: The OAG prepared this exhibit based on information obtained from MDOC's OMNI records.

OFFENDER SUCCESS VOCATIONAL PROGRAMS
Offender Success Administration
Michigan Department of Corrections

Vocational Program Completions by Correctional Facility
From October 1, 2021 Through June 30, 2023

	Auto Mechanics	Carpentry	Masonry/ Concrete	Plumbing/ Electrical	Commercial Driver's License	CNC Machine Tool	Food Technology	Horticulture	Optical	Welding	Tree Trimming	Cosmetology	3D Printing	Computer Coding	Total
Bellamy Creek Correctional Facility (IBC)		34													34
Earnest C. Brooks Correctional Facility (LRF)							12								12
Carson City Correctional Facility (DRF)							18								18
Central Michigan Correctional Facility (STF)		56	0												56
Chippewa Correctional Facility (URF)		16					24								40
G. Robert Cotton Correctional Facility (JCF)							10								10
Gus Harrison Correctional Facility (ARF)							30		42						72
Richard A. Handlon Correctional Facility (MTU)*	20	33		38		27	12			33					163
Kinross Correctional Facility (KCF)					0					24					24
Lakeland Correctional Facility (LCF)							19								19
Macomb Correctional Facility (MRF)							24								24
Marquette Branch Prison (MBP)		41													41
Muskegon Correctional Facility (MCF)								15		17					32
Newberry Correctional Facility (NCF)										30					30
Parnall Correctional Facility (SMT)*	29	21	50		96	43					19			2	260
Saginaw Correctional Facility (SRF)		0					5								5
Thumb Correctional Facility (TCF)		59					15								74
Women's Huron Valley Correctional Facility (WHV)*		9			51		17	19				7	16		119
Total	49	269	50	38	147	70	186	34	42	104	19	7	16	2	1033

* Location of vocational village.

Source: MDOC provided unaudited lists of offenders completing vocational programs at each correctional facility during our audit period.

OFFENDER SUCCESS VOCATIONAL PROGRAMS

Offender Success Administration
Michigan Department of Corrections

Summary of OSA Fiscal Year 2022 Budget and Expenditures

Public Act 87 of 2021 Appropriations Title	Total Budget	Total Expenditures/ Encumbrances	Work Projects	Lapsed Appropriations
Community corrections comprehensive plans and services	\$ 12,198,100	\$ 10,977,845	\$ 0	\$ 1,220,255
Education/skilled trades/career readiness programs – FTEs	39,227,444	31,028,347	7,841,941	357,156
Enhanced food technology program - FTEs	1,750,000	1,525,451	0	224,549
Goodwill Flip the Script	1,250,000	1,187,783	0	62,217
Offender success federal grants	751,000	10,567	0	740,433
Offender success community partners	14,500,000	12,984,129	0	1,515,871
Offender success programming	15,272,800	14,259,327	0	1,013,473
Public safety initiative	3,250,000	2,886,207	0	363,793
Offender success services - FTEs	16,831,399	9,119,393	6,500,000	1,212,006
Residential probation diversions	16,575,500	8,924,122	0	7,651,378
Total	<u>\$ 121,606,243 *</u>	<u>\$ 92,903,172</u>	<u>\$ 14,341,941</u>	<u>\$ 14,361,131</u>

* The original appropriations budget was reduced by \$4,250,000 and includes a budget carry-forward of \$699,433 from the previous year.

Source: The OAG prepared this exhibit based on the specified Public Act and information obtained from the Statewide Integrated Governmental Management Applications* (SIGMA).

* See glossary at end of report for definition.

PROGRAM DESCRIPTION

MDOC OSA's mission of offender success is to help hold individuals accountable while promoting their success. One focus area for OSA is providing vocational program opportunities to offenders at a vocational village or other correctional facility with hands-on job training experience in high-demand occupations and nationally recognized certifications to secure employment upon returning to society. OSA maintains 3 vocational villages and 15 correctional facilities offering various vocational program opportunities.

OSA had over 300 employees and was appropriated over \$124 million for fiscal year 2023. During fiscal year 2022, MDOC was appropriated over \$125 million and expended approximately \$93 million administering its offender success programs (see Exhibit 3).

AUDIT SCOPE, METHODOLOGY, AND OTHER INFORMATION

AUDIT SCOPE

To assess OSA's efforts of evaluating, administering, and promoting employment outcomes, vocational program enrollments, and employment opportunities. We conducted this performance audit* in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the 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.

As part of the audit, we considered the five components of internal control (control environment, risk assessment, control activities, information and communication, and monitoring activities) relative to the audit objectives and determined all components were significant.

PERIOD

Our audit procedures, which included a preliminary survey, audit fieldwork, report preparation, analysis of agency responses, and quality assurance, generally covered October 1, 2021 through June 30, 2023.

METHODOLOGY

We conducted a preliminary survey to gain an understanding of OSA. During our preliminary survey, we:

- Interviewed OSA management and staff to gain an understanding of OSA's organizational structure, responsibilities, and procedures.
- Reviewed State laws, appropriations acts, MDOC policy directives, and other organizational policies and procedures related to OSA.
- Examined legislative reporting requirements.
- Analyzed offender data related to January 2023 parolees to assess the information recorded by MDOC.
- Analyzed OSA budget and expenditure data between October 1, 2021 and September 30, 2022.

OBJECTIVE 1

To assess the sufficiency of OSA's efforts to evaluate the employment outcomes of offenders completing vocational programs.

* See glossary at end of report for definition.

To accomplish this objective, we:

- Reviewed annual reports MDOC submitted to the Legislature for fiscal years 2022 and 2023 and compared the information with the requirements in MDOC appropriations acts.
- Reviewed MDOC's process for obtaining data, tracking employment rates, and evaluating employment and other outcomes for offenders completing vocational programs.
- Obtained an understanding of MDOC contracts with OSAs and reviewed MDOC's efforts to promote employment of parolees.
- Randomly sampled from 9,440 offender records of those who paroled between October 1, 2021 and June 30, 2023. Our samples included 60 parolees from 7,788 offenders not enrolling in a vocational program, 60 parolees from 1,211 offenders enrolling in a vocational program at a correctional facility, and 64 parolees from 441 offenders enrolling in a vocational village to assess select employment outcomes such as: (see Exhibit 1)
 - Obtaining employment
 - Length of time to obtain employment
 - Average wages
 - Recidivism
- We compared 179 of the 184 sample items selected in the bullet above with independent employment and wage data maintained by LEO to assess the completeness and accuracy of MDOC employment data.

Our random samples were selected to eliminate bias and enable us to project the results to the population.

OBJECTIVE 2

To assess the effectiveness of selected aspects of OSA's administration of vocational program enrollments.

To accomplish this objective, we:

- Randomly sampled from 9,440 offender records of those who paroled between October 1, 2021 and June 30, 2023. Our samples included 60 parolees from 7,788 offenders not enrolling in a vocational program, 60 parolees from 1,211 offenders enrolling in a vocational program at a correctional facility, and 64 parolees from 441 offenders enrolling in a vocational village. We

assessed select enrollment information, as applicable, such as:

- Employment counseling trade recommendations.
- Reasons offenders did not enroll in a vocational program.
- High School Equivalency or General Educational Development (GED) offender documentation before beginning a vocational program.
- Justifications for not completing.
- Offender program completion dates to ERD dates.
- Completeness of vocational village applications.

Our random samples were selected to eliminate bias and enable us to project the results to the population.

OBJECTIVE 3

To assess the sufficiency of OSA's efforts to promote employment opportunities.

To accomplish this objective, we:

- Reviewed OSA's promotion of job fairs during our audit period offered by MDOC focused on parolees.
- We selected 2 employer tours of vocational programs at the correctional facilities from a population of 47 tours during our audit period and determined MDOC provided the tours to potential employers.
- Identified a job seeking tool through mitalent.org promoted by MDOC and offered through the State of Michigan website for the parolees to search employers open to hiring parolees.
- Reviewed other states' employer promotion efforts through website searches and compared them with MDOC's efforts to promote employment.

CONCLUSIONS

We base our conclusions on our audit efforts and any resulting material conditions* or reportable conditions.

** See glossary at end of report for definition.*

When selecting activities or programs for audit, we direct our efforts based on risk and opportunities to improve State government operations. Consequently, we prepare our performance audit reports on an exception basis.

AGENCY RESPONSES

Our audit report contains 1 finding and 1 corresponding recommendation. MDOC's preliminary response indicates it agrees with the recommendation.

The agency preliminary response following the recommendation in our report was taken from the agency's written comments and oral discussion at the end of our fieldwork. Section 18.1462 of the *Michigan Compiled Laws* and the State of Michigan Financial Management Guide (Part VII, Chapter 4, Section 100) require an audited agency to develop a plan to comply with the recommendations and to submit it to the State Budget Office upon completion of an audit. Within 30 days of receipt, the Office of Internal Audit Services, State Budget Office, is required to review the plan and either accept the plan as final or contact the agency to take additional steps to finalize the plan.

SUPPLEMENTAL INFORMATION

Our audit report includes supplemental information presented as Exhibits 1, 2, and 3. Our audit was not directed toward expressing a conclusion on this information.

GLOSSARY OF ABBREVIATIONS AND TERMS

COVID-19	The disease caused by a coronavirus called SARS-CoV-2. It is a potentially severe illness often characterized by fever, coughing, and shortness of breath. The World Health Organization first learned of the new virus in December 2019.
effectiveness	Success in achieving mission and goals.
ERD	earliest release date.
FTE	full-time equivalent.
GED	General Educational Development.
LEO	Department of Labor and Economic Opportunity.
level I	A security classification assigned to a facility or a prisoner. The facilities house prisoners who have met certain criteria and whose behavior has shown they can be safely housed there. This is the lowest custody level supervised by the Correctional Facilities Administration.
level II	A security classification assigned to a facility or a prisoner. The facilities are transitional prisons where prisoners who show good institutional adjustment and have a low security risk go to complete programs and prepare for eventual release. Long-term or prisoners sentenced to life terms may also qualify for level II facilities if their security and management risks are low.
material condition	A matter, in the auditor's judgment, which is more severe than a reportable condition and could impair the ability of management to operate a program in an effective and efficient manner and/or could adversely affect the judgment of an interested person concerning the effectiveness and efficiency of the program. Our assessment of materiality is in relation to the respective audit objective.
MDOC	Michigan Department of Corrections.
OMNI	Offender Management Network Information System.
OSA	Offender Success Administration.

OSAA	offender success administrative agency.
performance audit	An audit which provides findings or conclusions based on an evaluation of sufficient, appropriate evidence against criteria. Performance audits provide objective analysis to assist management and those charged with governance and oversight in using the information to improve program performance and operations, reduce costs, facilitate decision-making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.
reportable condition	A matter, in the auditor's judgment, less severe than a material condition and falls within any of the following categories: a deficiency in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; opportunities to improve programs and operations; or fraud.
Statewide Integrated Governmental Management Applications (SIGMA)	The State's enterprise resource planning business process and software implementation suite supporting budgeting, accounting, purchasing, human resource management, and other financial management activities.
vocational village	A specialized correctional facility designed to give offenders intensive, hands-on job training experience in high-demand trades and assist them in securing employment.



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