	<b>DEPARTMENT OF CORRECTIONS AND REHABILITATION</b> <b>DEPARTMENT ADMINISTRATION</b> <b>POLICY AND PROCEDURES</b>	<b>EFFECTIVE DATE:</b> January 01, 2024	<b>POLICY NO.:</b> ADM.01.11
		<b>SUPERSEDES (Policy No. &amp; Date):</b> ADM.01.11 of June 20, 2008	
	<b>SUBJECT:</b> <b>MANAGEMENT CONTROL AND ASSESSMENT SYSTEM (MCAS)</b>		Page 1 of 4

## 1.0 PURPOSE

To establish a control system within the Department that will provide all managers assurance that their programs are being operated effectively and in accordance with applicable statutes and Department policy.

## 2.0 SCOPE

This policy applies to all law enforcement, corrections, and administrative functions within the Department.

## 3.0 REFERENCES, DEFINITIONS & FORMS

### .1 References

Act 211, SLH 1989, establishment of the Department of Public Safety, Powers and Duties of the Director.

### .2 Definitions

- a. Internal Control System: the organizational structure, operating procedures, and administrative practices of an organization.
- b. Management Control Plan: a short-range (1-year) and long-range (5-year) plan that summarizes risk assessments, planned actions, and planned internal control evaluations of operations within the Department.
- c. Risk Management: the susceptibility of an operation to litigation, loss of resources, waste, unauthorized use, misappropriation, or the endangering of public safety.

## 4.0 POLICY

Controls represent a system that management uses to regulate and guide its operations. Controls are mechanisms employed to prevent negative consequences from occurring which may jeopardize the mission of a program. A well-designed system of management control helps to ensure efficiency in all Department operations, achievement of desired results, and compliance with applicable statutes and Department policy. The basis of management control is the action that adjusts an operation to conform with prescribed or desired requirements. To take this action,

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management needs timely and accurate information on operational performance. This is accomplished through an effective mechanism for measuring performance. To provide management assurance that they are operating effectively, efficiently, and in accordance with applicable statutes and Department policy, a Management Control and Assessment System (MCAS) shall be established within the Department. The objectives of the MCAS shall be:

- \* To alert management to potential problems and what action should be taken to prevent their possible occurrence in the future.
- \* To help managers anticipate problems rather than simply react to problems when they occur.
- \* To ensure State resources are adequately safeguarded and used in a manner consistent with statute and Department policy.
- \* To ensure all operations are complying with statute and Department policy.
- \* To identify weaknesses in internal control systems and what needs to be done for improvement.
- \* To promote efficient and effective management practices.
- \* To prevent, detect, and report fraud or illegal acts.

The emphasis of MCAS shall be to assist management in improving the efficiency and effectiveness of their operations - not to establish fault. The focus shall be on identifying potential problems and risks, rather than just an examination for compliance with Department policy.

## 5.0 PROCEDURES

### System Components

MCAS shall consist of 4 components:

#### .1 Performance Evaluation

A periodic and systematic review of internal control systems within the Department to determine risk assessment, efficiency, effectiveness, and compliance with statute and Department policy.

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.2 Reporting

Reporting to management the result of performance evaluations and what corrective actions is necessary to improve operations.

.3 Monitoring

The recording and tracking of recommendations for corrective action to ensure changes are made in accordance with proposed schedules.

.4 Planning

The development of management control plans based on performance evaluations will identify and guide the need for future evaluations.

Responsibilities

.1 Divisions, Branches, and Staff Offices

All divisions, branches, and staff offices shall be responsible for the following:

- a. Establishing and maintaining a cost-effective system of internal controls to provide assurance that State resources are protected against fraud, waste, mismanagement or misappropriation.
- b. Establishing and maintaining a system of internal controls and evaluation that will ensure existing and new programs are effectively and efficiently managed to achieve the goals of their agency.
- c. Establishing and maintaining a system of internal controls that will ensure all revenues and expenditures applicable to operations are recorded and accounted for so that accounts and reliable financial and statistical reports may be prepared and accountability of assets maintained.
- d. Ensuring that their programs are efficiently and effectively carried out in accordance with applicable statutes and Department policy.
- e. Complying with all recommendations and action schedules to improve operations as made by the Inspection and Investigation Office.

Where Department policy does not provide guidelines for establishing these controls, each division and branch shall be responsible for

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establishing a system of their own.


.2 Inspection and Investigation Office

This office shall be responsible for the overall coordination and control of MCAS and the establishment and maintenance of the system components as outlined under section 4.0 above. The Inspections and Investigations Office shall establish and maintain and operations manual which will guide and control MCAS.


APPROVAL RECOMMENDED:

  
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Deputy Director for Administration                      JAN 0 1 2024  
Date

APPROVAL RECOMMENDED:

  
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Deputy Director for Corrections                      JAN 0 1 2024  
Date

APPROVED:

  
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DIRECTOR    JAN 0 1 2024  
Date

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