

# Lancaster County Prison Audit Report

For the period of January 1, 2016 through December 31, 2016



Brian K. Hurter, CPA  
Lancaster County Controller

**Lancaster County Prison Audit**  
**For the period of January 1, 2016 through December 31, 2016**

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Controller  
Brian K. Hurter, CPA

March 9, 2018

Cheryl Steberger, Warden  
Lancaster County Prison  
625 East King Street  
Lancaster, PA 17602

Dear Ms. Steberger:

Attached is the audit report for the Lancaster County Prison ("Prison"), prepared by the Lancaster County Controller's Office. Our annual examination procedures were performed covering the period of January 1, 2016 through December 31, 2016, which covers the 2016 fiscal year. We have tested and audited the financial affairs pertaining to the Prison's Inmate General Welfare Fund, Capital Projects Account, and Commissary Store Account, for purposes of satisfying Pennsylvania Code Chapter 95, Regulation 95.239. We also selected a sample of current and previously released inmate records to test and audit, to ensure that inmates were not released at a time that was not according to their term length. This additional testing that occurred for the 2016 Prison audit is described in detail in the report. We hope to provide recommendations for improvement to internal control, as well as continued efficiency over the Prison's operations. Additionally, we hope our recommendations can help the processes for storage, filing, and review of the documents located at the Prison. It is the responsibility of the Prison's management to ensure the operations and financial affairs are in compliance with applicable laws. We do not express an opinion or provide any assurance on the information examined because the limited procedures executed do not provide us with sufficient evidence to express an opinion. We did, however, note some instances that warrant mention and recommendations for correction and/or improvement, and they are described in the Findings and Observations section of this report.

Our responsibility is to audit the specific Prison accounts listed above, and to report the results of the audit to the Lancaster County Commissioners, the Lancaster County Prison Board, and the Lancaster County Prison Administration. We acknowledge the cooperation and assistance that we received from the Lancaster County Prison personnel. Their help was instrumental to the performance of this audit.

This report is intended for the information and use of the Lancaster County Prison Administration, the Lancaster County Board of Commissioners, and the Lancaster County Prison Board and it not intended and should not be used by anyone other than these specified parties without consent. However, public policy dictates that this report is a matter of public record and its distribution is not limited.

Sincerely,

Brian K. Hurter, CPA  
Lancaster County Controller  
mw

cc: Lancaster County Board of Commissioners  
Lancaster County Prison Board



**Lancaster County Prison**  
**Relevant Audit Notes**  
**For the period January 1, 2016 through December 31, 2016**

**Note A – PRISON MISSION STATEMENT**

The mission of the Lancaster County Prison is to provide for the humane and secure care, custody and control of those individuals who are charged with criminal offenses, while also providing for the protection and safety of the community through the detention of such individuals.<sup>1</sup>

**Note B – DESCRIPTION OF PRISON**

The Prison, located at 625 East King Street in the City of Lancaster, is a County owned and operated facility, and it is governed by the Lancaster County Prison Board, which is comprised of the County Commissioners, President Judge, District Attorney, Sheriff, and Controller. The Warden of the Prison is Cheryl Steberger, the Deputy Warden for Operations is Robert Wolfe, the Deputy Warden for Inmate Services is Joe Shiffer, the Major is William Aberts, and the Director of Administration is Tammy Moyer. Warden Cheryl Steberger began her role on March 21, 2016. The Prison acts as the custodian of those being held in custody pending the result of their charges and those who are sentenced to imprisonment for two years or less.

The Prison is a fundamental part of the operations of the County of Lancaster, and it conducts many programs which are necessary to help address the issues, addictions, and the educational needs of the inmates in custody. These programs are adapted based on the needs of the inmates and the evolving provisions of the law.

The Warden manages the Prison with the help of her Deputies, Major, and Director of Administration. The Warden oversees the activities of the Prison's staff, including correctional officers, supervisors, unit managers, and administrative and support staff. The Warden indirectly manages all Prison staff to ensure the safety and security at the Prison. It is also the responsibility of the Warden to maintain the proper treatment of inmates, which includes the care, custody, and control of those inmates.

The Prison's management and its Prison Board believe in the rehabilitation of those in custody. It is necessary to identify issues relating to the inmate's criminality and to implement, maintain, and monitor programs that will prepare them to confront these issues in a constructive manner. The Prison attempts to prepare inmates to return to society as contributing and productive members.

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<sup>1</sup> Taken directly from Prison's website (<http://www.co.lancaster.pa.us/153/Prison>)

**Lancaster County Prison**  
**Relevant Audit Notes (*Continued*)**  
**For the period January 1, 2016 through December 31, 2016**

**Note C – SCOPE AND PROCEDURES OF AUDIT**

The period of review is January 1, 2016 through December 31, 2016, which covers the 2016 fiscal year.

A sample of receipts and expenses for the Inmate General Welfare Fund, Capital Projects Account, and Commissary Store Account were selected for the 2016 year and a number of procedures were performed to test the accuracy, proper approval, account coding, and allowability of those transactions.

There was additional procedural testing completed for the 2016 Lancaster County Prison audit that is further explained in **Note E** of the audit report.

**Note D – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Prison reports on the cash basis of accounting. Under the cash basis of accounting, revenues are recognized when received and expenses are recognized when the disbursement is made.

**Note E – ADDITIONAL TESTING**

It was discovered during May 2016 that an inmate had been detained at the Lancaster County Prison for an additional seventeen months longer than the inmate's required sentence. This occurrence was discovered by the Prison while the prior year audit was being completed, so it was requested that a special audit of the inmate records be conducted at the Prison in conjunction with the completion of the audit for the 2015 year. Additionally, it was discovered in December 2016 that an inmate was mistakenly released early. The inmate was released three months before the term was scheduled to end. After the inmate reported to the parole and probation office, the individual was returned to the Prison. This inmate was released after two clerks misinterpreted the same paperwork.

To test the accuracy of the Prison's record documentation, a sample was selected of current inmates and inmates previously released from the Prison and the term length documentation was audited and reviewed for each inmate. Any findings, observations, and recommendations that resulted from those additional procedures are detailed in this report. We hope with our recommendations that we can help the processes for storage, filing, and review of the documents located at the Prison.

**Lancaster County Prison**  
**Relevant Audit Notes (*Continued*)**  
**For the period January 1, 2016 through December 31, 2016**

**Note E – ADDITIONAL TESTING (*Continued*)**

Prior to the release of any findings, observations, and recommendations listed in the previous audit report, the Prison had already begun working on corrective action to ensure issues relating to the release of inmates do not occur again. Immediately after the discovery in May 2016, an internal review of inmate records was conducted by staff in the Records Department of the Prison. The internal review was conducted to ensure there were not any additional issues regarding inmates and their Prison term lengths that required immediate attention. Prison administration has also implemented a Unified Case Management System (“UCM”), to track inmate releases and ensure that court dockets and orders are attached to the correct inmate. Additionally, the Prison has begun scanning the court orders entered into the UCM system for reference. This replaces the previous electronic system used by the Prison.

**Note F – STATUS OF PREVIOUS AUDIT FINDINGS, OBSERVATIONS, AND RECOMMENDATIONS**

On September 13<sup>th</sup>, 2016, the Lancaster County Controller issued an audit report to the Warden of the Lancaster County Prison. This audit report was for the period of January 1, 2015 to December 31, 2015. The audit report noted five findings along with nine recommendations. Individuals can refer to that audit report for a description of the prior year findings, observations, and recommendations. During the current audit, we reviewed the status of both the 2014 and 2015 audit findings, observations, and recommendations to ensure the Prison is continuing to move forward in an effort to make changes that will allow the Prison to be more efficient, and to allow the Prison administration to be more diligent, in all aspects of the Prison’s essential operations.

In regards to the audit recommendations described in the audit for the 2014 year, the Prison administration has fulfilled all the suggested recommendations. We are pleased to see the progress the Prison has made to ensure the continued efficiency in their daily operations.

In regards to the audit recommendations described in the audit for the 2015 year, the Prison administration has fulfilled audit recommendations 1-4, which specifically pertained to the financial portion of the Prison. It is our belief that since the Prison has complied with these audit recommendations, it has resulted in the Prison operations to continue to run smoothly and allow for minimal findings relating to the following accounts: Inmate General Welfare Fund, Capital Projects, and Commissary Store.

**Lancaster County Prison**  
**Relevant Audit Notes (*Continued*)**  
**For the period January 1, 2016 through December 31, 2016**

**Note F – STATUS OF PREVIOUS AUDIT FINDINGS, OBSERVATIONS, AND RECOMMENDATIONS (*Continued*)**

Regarding the audit recommendations 5-9, which specifically pertained to the Records Department of the Prison, the Prison has made numerous steps to ensure the accuracy of the term lengths of the inmates. The Prison's administration have worked to visit other county prisons, with a goal of visiting more prisons in the future to learn about records systems that are being utilized by other similarly sized county prisons. These visits will allow the Records Department to understand and learn if there are other opportunities that can ensure that inmates are not being detained for a period of time that is not in accordance with their term length.

Our prior recommendations 6 and 8 were not completed by the Records Department. According to Prison administration, certain inmate paperwork is required to be kept for specific periods of time, per guidelines that the Prison is required to follow. Additionally, the Prison believes that eliminating one source, specifically the paper file, would eliminate the second check that is currently in place to ensure timely/accurate releases of inmates.

While not all of the recommendations have been fulfilled by the Records Department of Lancaster County Prison, the Prison has plans to continually monitor these files and consider future recommendations to continue to ensure that inmates are confined to the Prison for the specific length of their term.

**Note G – OBSERVATIONS, FINDINGS, RECOMMENDATIONS, AND MANAGEMENT'S RESPONSES**

The Controller reported certain observations and findings along with recommendations for improvement as a result of the examination performed over the transactions of the Inmate General Welfare Fund, Capital Projects Account, and Commissary Store Account. Additionally, the Controller reported observations, findings, and recommendations for improvement as a result of the examination performed regarding the inmate records. The Warden provided responses to these observations and recommendations. The sections detailing both follow this note.

**Lancaster County Prison**  
**Audit Findings and Observations**  
**For the period January 1, 2016 through December 31, 2016**

This section of the report presents the findings and observations that resulted from our annual examination. Following the findings and observations, we provide recommendations to correct or better the described occurrences.

**Finding 1 – Expense coded to incorrect account on PeopleSoft:**

**Background:**

The Lancaster County Prison adopted an Inmate General Welfare Fund (“IGWF”) Policy, updated February 2013, which states specifications of how to handle the revenue and expenditures of the IGWF account. The Inmate General Welfare Fund is only to be used in ways described under the IGWF Policy. The IGWF Policy describes where the revenue comes from, and which expenditures can be charged from the account. The Policy supersedes all other Prison policies and procedures related to the Inmate General Welfare Fund. In addition, the County of Lancaster has developed specific accounting codes on PeopleSoft for the Prison to utilize when journal entries are recorded for IGWF expenses.

**Description:**

During the audit of the 2016 fiscal year, a sample of twenty-five expenditures were tested from the Inmate General Welfare Fund. A series of procedures were performed to test for accuracy, proper approval, account coding, and allowability of these expenditures. There was one expenditure that was coded to 31007 – Inmate Activities/Supply, when it should have been coded to 31003 – Barber Supplies.

**Finding 2 – Checks cashed without endorsement:**

**Background:**

The Prison receives certain expense distributions from the IGWF account to pay inmates for jobs that the inmates have within the Prison. All checks issued by the IGWF account should be properly endorsed by the receiving party.

**Lancaster County Prison**  
**Audit Findings and Observations (*Continued*)**  
**For the period January 1, 2016 through December 31, 2016**

**Finding 2 – Checks cashed without endorsement (*Continued*):**

**Description:**

During the audit of the 2016 fiscal year, a sample of twenty-five expenditures were tested from the Inmate General Welfare Fund. A series of procedures were performed to test for accuracy, proper approval, account coding, and allowability of these expenditures. There were three checks that were made payable to the Lancaster County Prison, but did not have an endorsement (i.e. signature, stamp, or ‘For Deposit Only’) on the back of the check.

**Finding 3 - Unable to locate previously released Inmate Folders at Prison:**

**Background:**

The audit team from the Lancaster County Controller’s Office completed testing in the Prison’s Records Department on current and prior inmate folders to verify the sample inmates were released according to the documentation in their folder. For the prior inmate testing, this required pulling the inmate folders from boxes of released inmates that are stored alphabetically by inmate last name. The Prison Records Department keeps the current inmate folders in a separate location than where the prior inmate folders are kept.

**Description:**

While conducting the testing of the prior Lancaster County Prison inmates, the audit team was not able to locate two inmate folders. The audit team sent follow-up questions (including the location of the missing inmate folders) to the Prison administration and upon receipt of the follow-up questions, the Prison administration was able to locate the missing inmate folders, and provide the audit team with the missing information.

**Lancaster County Prison**  
**Audit Findings and Observations (*Continued*)**  
**For the period January 1, 2016 through December 31, 2016**

**Finding 4 – Numerous occasions when inmate record information was inconsistent between data sources:**

**Background:**

The Records Department of the Prison utilizes three different data sources to track information regarding Prison inmates. The Records Department uses a paper inmate folder, “L Drive” (which lists an inmate’s good time, minimum, and maximum dates), and UCM. Per the Prison administration, when the inmate is released from the Prison, the inmate will be removed from the “L Drive” and UCM. UCM does keep some information regarding the inmate, but specific sentencing information is removed. Additionally, the inmate folder will be moved to a separate location once the inmate has been released. All three of these data sources are used by the Prison in different ways to track items like the behavioral and legal aspects of the inmate’s detainment at the Prison.

**Description:**

The audit team from the Lancaster County Controller’s Office completed the inmate record testing on two days, both on location at the Prison’s Records Department. The audit team selected a sample and compared the inmate sentence dates, term length information, and other miscellaneous information from the inmate folder to the “L Drive” and to UCM. There were numerous occasions where the inmate sentence dates and term length information did not agree between the three sources. There were times when the inmate sentence dates and term length information agreed between two sources, but not the third source. In addition, the Records Department switched to a different inmate numbering system before another section of the Prison so multiple inmates had two or more different inmate numbers in their folder documentation.

All of the occasions did indicate that using multiple data sources, all of which require information to be input (“hard-keyed”) by a staff member of the Records Department of the Prison, could result in three different times when human error could occur and the incorrect inmate sentence dates and/or term length information could be entered into any three of the systems. Even though there were numerous occasions when the data was inconsistent between the sources, it does not appear to have an impact on the time the inmates served in Prison, besides the instance noted in the next finding.

**Lancaster County Prison**  
**Audit Findings and Observations (*Continued*)**  
**For the period January 1, 2016 through December 31, 2016**

**Finding 5 – Inmate held for extra day at Prison:**

**Background:**

The Records Department of the Prison utilizes three different data sources to track information regarding Prison inmates. The Records Department uses a paper inmate folder, “L Drive” (which lists an inmate’s good time, minimum, and maximum dates), and UCM. Per the Prison administration, when the inmate is released from the Prison, the inmate will be removed from the “L Drive” and UCM. UCM does keep some information regarding the inmate, but specific sentencing information is removed. Additionally, the inmate folder will be moved to a separate location once the inmate has been released. All three of these data sources are used by the Prison in different ways to track items like the behavioral and legal aspects of the inmate’s detainment at the Prison.

**Description:**

The audit team from the Lancaster County Controller’s Office completed the inmate record testing on two days, both on location at the Prison’s Records Department. The audit team selected a sample and compared the inmate sentence dates, term length information, and other miscellaneous information from the inmate folder to the “L Drive” and to UCM. Per the data that was obtained by the audit team, there was an inmate who had a “Term Start Date” of 12/9/2016, and was released on 1/24/2017, with a maximum term length of 45 days. The length of time served was actually 46 days.

**Lancaster County Prison  
Audit Recommendations  
For the period January 1, 2016 through December 31, 2016**

In the preceding section of this report, we listed findings and observations from our examination. This section of the report presents the recommendations we have provided to correct or better the described occurrences listed in the Audit Findings and Observations.

1. Properly endorse all checks that are made payable to the Lancaster County Prison. This will ensure that the monies are being deposited into the correct account.
  
2. Prison management should continue their efforts in conducting a study of similar sized county prisons and survey the records systems those prisons use. Depending on the results of the study, consider visiting other prisons to review their records department processes.
  
3. In conjunction with recommendation 2, install an electronic system to track inmate folders and where the current and prior inmates can be tracked by their inmate number. This system would be installed to eliminate excess paperwork. All legal documents should be scanned into the system. If a system like this is available (research would need to be completed by the Prison administration), it could provide the staff with easier access to data and less inconsistencies between the two or three sources. An ideal system would link to UCM.
  
4. The Prison staff in the Records Department should work to institute a plan to systemically review every inmate folder twice a year and reconcile to the “L Drive” and UCM to verify all data is correct and consistent between the three data sources. Prison staff could complete the review based on the chart listed below. These individuals can also document the reconciliation and any findings should be provided to the Prison administration, if warranted.

<b>Month</b>	<b>First letter of last name</b>
January/July	A, B, C, D
February/August	E, F, G, H
March/September	I, J, K, L, M
April/October	N, O, P, Q, R
May/November	S, T, U, V
June/December	W, X, Y, Z

**Lancaster County Prison**  
**Audit Summary of Facts**  
**For the period January 1, 2016 through December 31, 2016**

We have performed specific procedures to assist in evaluating internal control and continued effectiveness of the Lancaster County Prison for the 2016 fiscal year. Our procedures performed were created to satisfy Pennsylvania Code Chapter 95, Regulation 95.239. The purpose of this audit was to specifically test the transactions of the Prison's Inmate General Welfare Fund, Capital Projects Account, and Commissary Store Account.

Additionally during this audit we sampled and tested the current and prior inmate records located at the Lancaster County Prison. The inmate records detail the length of their prison term, as well as any behavioral issues that may have occurred during their stay at the Prison. The inmate records were tested due to the discoveries of inmates not being held for their specific sentenced prison term. More information about this special procedural audit is located in **Note E** of this audit report.

Reportable conditions involved issues coming to our attention relating to significant deficiencies or non-compliance that could adversely affect the Prison records. These conditions could adversely affect the Prison's ability to record and report financial data consistent with those standards of management. While conducting our audit, we noted findings, observations, and issues of non-compliance which are described in the Audit Findings and Observations section above. None of the findings or observations led us to believe that significant deficiencies had occurred.

We sampled transactions from specific Prison accounts, and also haphazardly sampled current and prior Prison inmates to ensure the samples were executed in accordance with management's standards. Inherent limitations in any internal control structure can cause errors or irregularities that may occur and not be detected. In future audits, we will continue to re-evaluate the internal control structure to ensure that policies and procedures do not become inadequate or ineffective because of changes in conditions or design.

Our testing would not necessarily disclose all matters in the internal control structure that might be reportable conditions. We did, however, note a need to review procedures regarding record maintenance. We conducted our audit to obtain a reasonable understanding about whether the Prison accounts tested are free of material misstatement, to adhere to Pennsylvania Code Chapter 95, Regulation 95.239, and to determine the accuracy of specific receipts and expenses.

**Lancaster County Prison**  
**Audit Summary of Facts (*Continued*)**  
**For the period January 1, 2016 through December 31, 2016**

We also conducted our audit to ensure that the inmate records located at the Lancaster County Prison were adequate and to ensure there is not an on-going issue with inmates being detained for a period of time that is not in accordance with their sentence. Based on the issues we discovered throughout our audit sample, it is hard to say with certainty that no inmate was held too long or too short due to the limited procedures and limited availability of data. In future audits, we will look to improve our audit procedures to ensure the Prison does not hold inmates for too long or release them before the correct time. We believe that the Prison has also been working on adjusting their internal procedures and policies to ensure the same.

We did not express an opinion or provide any assurance on the information examined because the limited procedures executed do not allow us sufficient evidence to express an opinion.

**Lancaster County Prison**  
**Audit Responses – March 9<sup>th</sup>, 2018**  
**For the period January 1, 2016 through December 31, 2016**

This section of the report presents responses from the Lancaster County Controller's Office to the responses received from the Warden on March 9, 2018 in regards to the Lancaster County Prison draft audit, which was sent to the Prison on February 23, 2018.

- A. In response to recommendation #1: On January 9, 2017, the Prison hired a Fiscal Operations Supervisor that was tasked with completing daily audits. One of the responsibilities of this position is to do a double count of the daily deposit and accompany the inmate account clerk to the bank so a second person is assisting with all deposits. This process should eliminate the missed stamp on the back of the check in the future. The inmate account clerk will be made aware of the audit findings.

**Controller's Office Response:** The Controller's Office re-affirms our recommendation and we applaud the Prison for taking additional steps to ensure the accuracy of Prison operations.

- B. In response to recommendation #2: The Prison Records Management team, along with members of Prison Administration have toured both York County and Chester County Prisons to include their Records Department during 2017. The Prison agrees that taking advantage of the opportunity to tour other facilities as those opportunities would arise would continue to be beneficial in examining how other jurisdictions operate their Records Departments so that the Prison can continue to make positive changes and incorporate new and fresh approaches to our policies and procedures.

**Controller's Office Response:** The Controller's Office re-affirms our recommendation. We applaud the Prison for taking these steps in touring other Prisons in an effort to bring any positive changes to their current policies and procedures. In future audits, we will complete separate audits of the Prison financial operations and the Prison's records maintenance. This will allow an appropriate amount of time for the Prison to incorporate any new changes that have resulted from their visits and the aforementioned recommendations.

- C. In response to recommendation #3: In August of 2017, the Prison Records Department began a Records Purge and Electronic File Storage Project. All inmates who have ever been an inmate at Lancaster County Prison are in the process of being issued their own electronic file to store all their incarceration histories to include their prison stay flysheet as well as their personal history form. These items are being stored in PDF-A format in order to comply with both state and county policy with respect to inmate record storage.

**Lancaster County Prison**  
**Audit Responses – March 9<sup>th</sup>, 2018 (*Continued*)**  
**For the period January 1, 2016 through December 31, 2016**

Hard copies of these documents are also being kept on file until the Prison Administration decides that going completely paperless is the best option, at which time the Prison would verify that it is in compliance with the state's new electronic records storage policies. Included in these inmate files will be an inmate identifier data sheet which will include the following identifiers to ensure accurate storage and identification: permanent booking number, DOB, SSN, SID number, and FBI number.

The purge portion of this project is complete, and the Prison is now scanning the personal history forms and the flysheets into the inmate files which will drastically improve access to this information daily. All legal documents are being scanned and are currently being stored on the UCM program. As files are completed or updated, any legal documents are being scanned and attached to the corresponding docket number in UCM.

**Controller's Office Response:** The Controller's Office re-affirms our recommendation and we applaud the Prison for taking additional steps to ensure the efficiency of Prison records maintenance. We understand that recommendations for improvements in the Prison records maintenance will take a certain amount of time, and need to be in adherence to certain rules and regulations.

In future audits, we will complete separate audits of the Prison financial operations and the Prison's records maintenance. This will allow an appropriate amount of time for the Prison to incorporate any new changes that have resulted from their visits and the aforementioned recommendations.

- D. In response to recommendation #4: The Prison Records Management team agrees that in an ideal work environment, an internal Records Department audit done twice a year could be beneficial in ensuring that data input into multiple locations would be consistent. However, the time needed to complete these audits may also take away from the ability to timely update other files including that of county and state sentences. This process would require substantial overtime costs, and would most likely require staff to be mandated after their shifts to complete these details.

**Controller's Office Response:** The Controller's Office re-affirms our recommendation. We would be open to working with the Prison at some point in the future for another plan of action to ensure the data between the multiple sources can be reviewed for consistency, without a process that would require substantial overtime costs.

**Lancaster County Prison**  
**Audit Responses – March 9<sup>th</sup>, 2018 (*Continued*)**  
**For the period January 1, 2016 through December 31, 2016**

**Controller's Office Summary:**

Based on certain changes to the Prison's policies and procedures that have been completed in recent years, we believe that the Prison operations and records maintenance will continue to run effectively, and our recommendations will only help the Prison continue on to provide the services in the best manner possible. The willingness and professionalism of the Warden and her staff shows their continued dedication to ensuring the best service is provided to the inmates of the Lancaster County Prison. Our findings and recommendations will be monitored in future audits to ensure that the findings are not reoccurring and the recommendations are being properly adhered to.